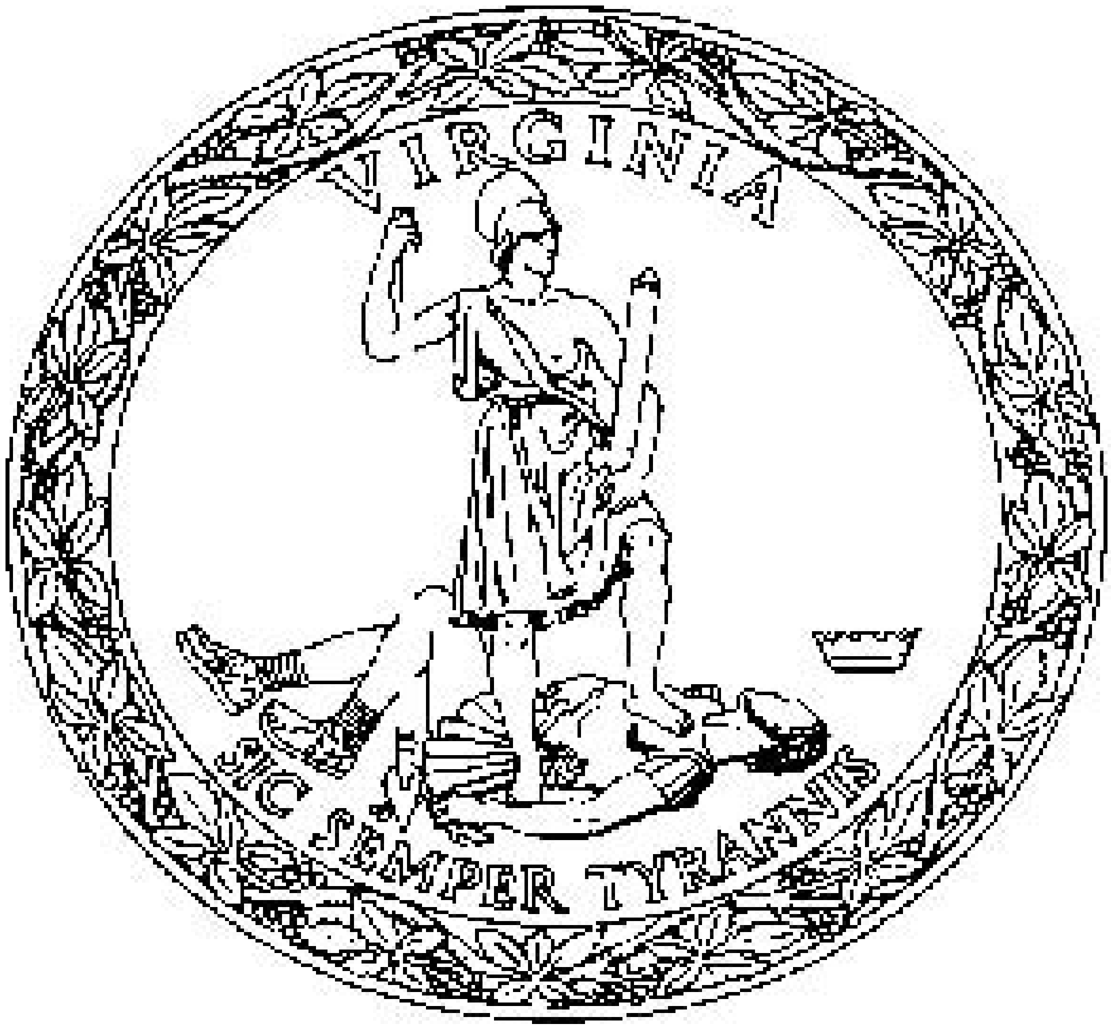
VIRGINIA DEPARTMENT OF TAXATION

www.tax.virginia.gov



PUBLICATION VA-1436

Software Vendor Test Package

(12/05/2008)

Introduction

Publication VA-1436 Virginia Department of Taxation Software Vendor Test Package provides the required test criteria for the Software Vendor to ensure that, prior to live processing, the following conditions are met:

1. software is correctly formatted
2. edits agree with Virginia specifications
3. returns will have no math errors
4. required fields are present
5. required fields will post to the Virginia Department of Taxation databases

Procedures

Twelve test scenarios are provided. For Tax Year 2008, Virginia test scenarios are based on federal returns created by the NACTP EF Committee. The scenarios detail only the necessary information to prepare the state tax forms.

The range of test social security numbers is 400-00-7000 through 400-00-7099. Virginia will only accept these social security numbers during testing. If a live return is submitted with a social security number within this range, it will be rejected.

To expedite the software testing process for tax year 2008, all test transmissions will be reviewed and a Test Summary Report will be prepared and sent via e-mail to the Software Vendor. Each report will list the test return number, IRS field number, received value and expected value. Test returns can be retransmitted when all corrections listed on the Test Summary Report have been made.

An acceptance letter will be e-mailed to the Software Vendor upon product approval. A list of all approved Software Vendors will be maintained by the Virginia Department of Taxation and made available online at *www.tax.virginia.gov* to all electronic filers inquiring about Virginia certified electronic filing software.

Requirements

Testing must be scheduled through the Virginia Electronic Filing Administrator. An e-mail should be submitted with the following information:

1. Company name
2. Contact person
3. E-mail address
4. Voice telephone number
5. Limitations of software (i.e. unable to support 760PY, 763, etc.)

The initial test transmission should include test returns for all forms supported by your software.

Virginia Electronic Filing Contacts

For filing guidelines, procedures, record layouts and software guidelines please contact:

Tina Thoummarath, Virginia Electronic Filing Administrator
(804) 367-0240
tina.thoummarath@tax.virginia.gov

Leo Vaisvil, Virginia Electronic Filing Analyst
(804) 367-6100
leo.vaisvil@tax.virginia.gov

Virginia Electronic Filing Calendar Tax Period 01/01/2008-12/31/2008

Begin Federal/State Software Testing	***November 12, 2008
Begin Transmitting Live Returns to Internal Revenue Service or Virginia Department of Taxation	***January 16, 2009
Last Date to Transmit Virginia Returns Electronically	***October 15, 2009
Submitting Test Transmissions	No cut off date

***These dates are subject to change at any time.

VA Test Case #	1 Resident Form 760
VA Taxpayer Name	One Test Scenario
VA Taxpayer SSN	400007001
NACTP Taxpayer SSN	400001001
NACTP Taxpayer Name	One Test Scenario
Taxpayer DOB	06/18/1989
Taxpayer Address	1 Test Scenario Street Richmond, VA 23238
Home phone number	
Dept can discuss with preparer	X or blank
Election Code	0 or 7
Name/Filing Change	X
Address Change	X
Locality Code	760
Filing Status	1
Exemptions	Dependent on another return
FAGI	2620
Additions to Income	code 00-500.00.
Subtractions from Income	0
VAGI	3120
Itemized/Standard Deductions	
Deductions	0
Taxable income	
Net Tax	
Payments/Credits	VA w/holding-320.00
Overpayment Amount	320
Contributions/Adjustments	
Refund	320
Bank Information	RTN-251082615 Checking Account #-1221221222
Taxpayer PIN	12345
Taxpayer Prior Yr FAGI	20989
Overflow Statement	Additions code 10-100.00 Additions code 11-100.00 Additions code 12-300.00

2008 VA760CG [ ]

Individual Income Tax Return

VA0760108999

One Test Scenario

1 Test Scenario Street

Richmond, VA 23238

Filing Status: 1	Head of Household:	Name or Filing Change: X	Amended:
		Address Change: X	NOL:
		Virginia Return Not Filed Last Year:	Federal Earned Income Credit
			Locality: 760

Exemptions	Dependents	Total	65 and over	Blind	Total
Yourself 1		1			
Spouse					

Your SSN SCEN 400007001

Vendor ID:

Spouse's SSN

1. Fed Adj Gross Income	1.	2620	
2. Additions, see Pg 2, Line 3	2.	500	
3. Subtotal	3.	3120	
4a. Age Deduction - You	4a.		
4b. Age Deduction - Spouse	4b.		
5. Soc Sec & Tier 1 Railroad	5.		
6. State Inc Tax Overpayment	6.		
7. Other Subtractions, see Pg 2, Line 7	7.		
8. Subtotal Subtractions	8.		
9. Total VAGI	9.	3120	
10a. Federal Sch. A Itemized Deductions	10a.		
10b. State/Local Income Tax	10b.		
10. Standard/Itemized Deductions	10.		
11. Exemptions	11.		
12. Deductions VAGI, see Pg 2, Line 9	12.		
13. Subtotal Lines 10, 11 and 12	13.		
14. VA Taxable Income	14.		
15. Tax Amount	15.		
16. Spouse Tax Adjustment	16.		

16a. Your VAGI	16a.	
16b. Spouse's VAGI	16b.	
17. Net Tax	17.	
18a. Your Withholding	18a.	320
18b. Spouse's Withholding	18b.	
19. Estimated Payments	19.	
20. Extension Payments	20.	
21. Credit for Low Income	21.	
22. Credit tax paid another state	22.	
23. Other Credits	23.	
24. Total Payments /Credits	24.	320
25. Tax You Owe	25.	
26. Overpayment Amount	26.	320
27. Amount to Credit to Next Year's Tax	27.	
28. Adjustments/Contributions	28.	
Amount You Owe: Paid by Credit Card		
Refund:		320
Bank Routing Number	C	251082615
Bank Account Number		122122122

__LAR __DLAR __LTD $_____ ____________________ Office Use:

One Sceneario
400001001

VA0760208999

ADDITIONAL FILING INFORMATION

Farming/ Fishing, Merchant Seaman:

Coalfield Enhancement

Taxpayer Deceased:

Fixed Date Conformity:

Dependent on another's return: X

Overseas when due:

Pass-Through-Entity Withholding included on this return:

Additions - SCH ADJ/CG - Part 1

1. Interest on obligations of other state 1.
2. Other Additions:
   a. Fixed Date Conformity 2a.
   00 2b. 500.
   2c.
3. Total Additions: 3. 500

Subtractions

4. Income from obligations or securities of the U.S. 4.
5. Disability Income reported as wages 5.
   - **X You:** ___________
   - **X Spouse:** ___________
6. Other:
   a. Fixed Date Conformity 6a.
   6b.
   6c.
   6d.
7. Total Subtractions: 7.

Deductions

8. Deduction Code and Amount
   8a.
   8b.
   8c.
9. Total Deductions: 9.

Spouse's Name - Filing Status 3 Only

AGE DEDUCTION DETAILS

You

Spouse

Contact Information

Your Phone 8043670000

Spouse

Dept of Taxation can discuss my return with my preparer. X

Preparer Phone Number

Preparer Info ●

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Your Signature ____ Date ____________

Spouse's Signature ____________________________________ Date ____________

Preparer Signature ____

Overflow Statement

Deductions

Deductions -- PY Status 4 Col A ONLY

Subtractions

Subtractions -- PY Status 4 Col A ONLY

Additions

10	100	12	300
11	100		
		Total	500

Contributions from Refund

Contributions from Refund OR Tax Payment

Public School Foundations

VA Test Case #	2 Resident Form 760
VA Taxpayer Name	Two T Test
VA Taxpayer SSN	400007002
NACTP Taxpayer SSN	400001002
NACTP Taxpayer Name	Two T Test
Changes to Federal Scenario	Add tax exempt interest on obligations from other state $4,000. No change to FAGI
Taxpayer Address	P O Box 2 , Accomack, VA 23301
Home phone number	8042221212
Taxpayer business phone number	8042221313
Dept can discuss with preparer	X or blank
Election Code	0 or 7
Name/Filing Change	X
Address Change	X
Locality Code	001
Filing Status	1
Exemptions	1
FAGI	11900
Additions to Income	Interest on obligations of other states - 4,000 code 11 = 100, code 12 = 50
Subtractions from Income	Disability Income Indicator=1 Disability income=2000.00
VAGI	14050
Itemized/Standard Deductions	Standard-3000.00
Deductions from Income	Code 000-350.00
VATI	9800
Net Tax	359
Payments/Credits	VA w/holding-0.00 ext pymts-400.00
Overpayment Amount	41
Refund	41
Taxpayer PIN	56789
Taxpayer Prior Yr FAGI	78830
Overflow Statement	Deductions code 109-25.00 Deductions code 103-25.00 Deductions code 105-200.00 Deductions code 106-100.00 total = 350

2008 VA760CG [ ]
Individual Income Tax Return

VA0760108999

Two T Test

P.O. Box 2

Accomack VA 23301

Filing Status: 1	Head of Household:		Name or Filing Change:	X	Amended:	
			Address Change:	X	NOL:	
			Virginia Return Not Filed Last Year:		Federal Earned Income Credit	
					Locality:	001

Exemptions	Dependents	Total	65 and over	Blind	Total
Yourself	1		1		
Spouse					

Your SSN TEST 400007002

Vendor ID:

Spouse's SSN

1. Fed Adj Gross Income	1.	11900	16a. Your VAGI	16a.	
2. Additions, see Pg 2, Line 3	2.	4150	16b. Spouse's VAGI	16b.	
3. Subtotal	3.	16050	17. Net Tax	17.	359
4a. Age Deduction - You	4a.		18a. Your Withholding	18a.	
4b. Age Deduction - Spouse	4b.		18b. Spouse's Withholding	18b.	
5. Soc Sec & Tier 1 Railroad	5.		19. Estimated Payments	19.	400
6. State Inc Tax Overpayment	6.		20. Extension Payments	20.	
7. Other Subtractions, see Pg 2, Line 7	7.	2000	21. Credit for Low Income	21.	
8. Subtotal Subtractions	8.	2000	22. Credit tax paid another state	22.	
9. Total VAGI	9.	14050	23. Other Credits	23.	
10a. Federal Sch. A Itemized Deductions	10a.		24. Total Payments /Credits	24.	400
10b. State/Local Income Tax	10b.		25. Tax You Owe	25.	
10. Standard/Itemized Deductions	10.	3000	26. Overpayment Amount	26.	41
11. Exemptions	11.	930	27. Amount to Credit to Next Year's Tax	27.	
12. Deductions VAGI, see Pg 2, Line 9	12.	350	28. Adjustments/Contributions	28.	
13. Subtotal Lines 10, 11 and 12	13.	4280	**Amount You Owe:** Paid by Credit Card		
14. VA Taxable Income	14.	9770	**Refund:**		41
15. Tax Amount	15.	359	Bank Routing Number		
16. Spouse Tax Adjustment	16.		Bank Account Number		

__LAR __DLAR __LTD $_____ ____________________ Office Use:

Two T Test
400007002

VA0760208999

ADDITIONAL FILING INFORMATION

Farming/ Fishing, Merchant Seaman:

Coalfield Enhancement

Taxpayer Deceased:

Fixed Date Conformity:

Dependent on another's return:

Overseas when due:

Pass-Through-Entity Withholding included on this return:

Additions - SCH ADJ/CG - Part 1

1. Interest on obligations of other state	1.	4000
2. Other Additions:		
a. Fixed Date Conformity	2a.	
11	2b.	100
12	2c.	50
3. Total Additions:	3.	4150

Subtractions

4. Income from obligations or securities of the U.S.	4.	
5. Disability Income reported as wages	5.	2000

X **You:** 2000

Spouse: ____________

6. Other:		
a. Fixed Date Conformity	6a.	
	6b.	
	6c.	
	6d.	
7. Total Subtractions:	7.	2000

Deductions

8. Deduction Code and Amount

000	8a.	350
	8b.	
	8c.	
9. Total Deductions:	9.	350.

Spouse's Name - Filing Status 3 Only

AGE DEDUCTION DETAILS

You

Spouse

Contact Information

Your Phone 8042221212 8042221213

Spouse

Dept of Taxation can discuss my return with my preparer. X

Preparer Phone Number

Preparer Info ●

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Your Signature____Date____________

Spouse's Signature____________________________________Date____________

Preparer Signature____

File by May 1, 2009

Overflow Statement

Deductions

109	25	103	25
105	200	106	100
		Total	350

Deductions -- PY Status 4 Col A ONLY

Subtractions

Subtractions -- PY Status 4 Col A ONLY

Additions

Contributions from Refund

Contributions from Refund OR Tax Payment

Public School Foundations

VA Test Case #	3 Resident Form 760
VA Taxpayer Name	Test J Caden
VA Taxpayer SSN	400007009
NACTP Taxpayer SSN	400001009
NACTP Taxpayer Name	Test J Caden
Changes to NACPT	VK-1 withholding for partnership = 50
Taxpayer Address	123 USS Robert E Lee Ln Arlington, VA 22201
Dept can discuss with preparer	X or blank
Name/Filing Change	X
Address Change	X
Locality Code	013
Farmer/Fisherman Indicator	X
Dependent Names/SSNs	Jasmine Caden-400553009
Filing Status	1 Head of Household
Exemptions	Self plus 1 dependent
FAGI	36798
Subtractions from Income	State Inc Tax Refund-180.00
VAGI	36618
Itemized/Standard Deductions	Standard Deduction-3000.00
Deductions from Income	code 104-1500.00 code 105-850.00 code 112-300.00
VATI	29618
Net Tax	**1417**
Payments/Credits	VA w/holding from wages = 1450.00 VK-1 withholding = 50, total withholding = 1500. Timely Estimated payments 4,800.00 political contribution indicator=X 25.00
Overpayment Amount	**4908**
Adjustments/Contributions	code 90 (Martin Luther King Jr)-100.00 code 530001 (Buena Vista City)-50.00 code 023001 (Boutetourt)-50.00
Refund	**4708**
Bank Information	RTN-251082615 Checking Account #-54826808
Sch FED	Sch C (1) gross receipts=2955 Depareciation/expense deduction=717 business activity code=454210 business locality code=013 car and truck expenses=654 inventory at end of year=659

VA Test Case #	3 Resident Form 760
VA Taxpayer Name	Test J Caden
VA Taxpayer SSN	400007009
Sch FED cont'd	Sch 4562 (1) Property used >50% business usage=VAN Date placed in service=061507 Business use percentage=10000 Cost or other basis=5300 Depreciation deduction=1060 Business locality code=760 Sch 4562 (2) Property used > 50% business usage=TRUCK Date placed in service=012402 Business use percentage=10000 Cost = 15000 Depreciation = 388 Business Locality Code=087

2008 VA760CG [ ]

Individual Income Tax Return

VA0760108999

Test J Caden

123 USS Robert E Lee LN

Arlington VA 22201

Filing Status: 1

Head of Household: X

Name or Filing Change: X

Address Change: X

Virginia Return Not Filed Last Year:

Amended:

NOL:

Federal Earned Income Credit

Locality: 013

Exemptions	Dependents	Total	65 and over	Blind	Total
Yourself 1	1	2			
Spouse					

Your SSN CADE 400007009

Vendor ID:

Spouse's SSN

1. Fed Adj Gross Income	1.	36798
2. Additions, see Pg 2, Line 3	2.	
3. Subtotal	3.	36798
4a. Age Deduction - You	4a.	
4b. Age Deduction - Spouse	4b.	
5. Soc Sec & Tier 1 Railroad	5.	
6. State Inc Tax Overpayment	6.	180
7. Other Subtractions, see Pg 2, Line 7	7.	
8. Subtotal Subtractions	8.	180
9. Total VAGI	9.	36618
10a. Federal Sch. A Itemized Deductions	10a.	
10b. State/Local Income Tax	10b.	
10. Standard/Itemized Deductions	10.	3000
11. Exemptions	11.	1860
12. Deductions VAGI, see Pg 2, Line 9	12.	2650
13. Subtotal Lines 10, 11 and 12	13.	7510
14. VA Taxable Income	14.	29108
15. Tax Amount	15.	1417
16. Spouse Tax Adjustment	16.	

16a. Your VAGI	16a.	
16b. Spouse's VAGI	16b.	
17. Net Tax	17.	1417
18a. Your Withholding	18a.	1500
18b. Spouse's Withholding	18b.	
19. Estimated Payments	19.	4800
20. Extension Payments	20.	
21. Credit for Low Income	21.	
22. Credit tax paid another state	22.	
23. Other Credits X	23.	25
24. Total Payments /Credits	24.	6325
25. Tax You Owe	25.	
26. Overpayment Amount	26.	4908
27. Amount to Credit to Next Year's Tax	27.	
28. Adjustments/Contributions	28.	200

Amount You Owe:

Paid by Credit Card

Refund: 4708

Bank Routing Number C 251082615

Bank Account Number 54826808

__LAR __DLAR __LTD $_____ ____________________ Office Use:

Test Caden
400007009

VA0760208999

ADDITIONAL FILING INFORMATION

Farming/ Fishing, Merchant Seaman:	X	Coalfield Enhancement	
Taxpayer Deceased:		Fixed Date Conformity:	
Dependent on another's return:		Overseas when due:	
Pass-Through-Entity Withholding included on this return:	X		

Additions - SCH ADJ/CG - Part 1

1. Interest on obligations of other state	1.	
2. Other Additions: a. Fixed Date Conformity	2a.	
	2b.	
	2c.	
3. Total Additions:	3.	

Subtractions

4. Income from obligations or securities of the U.S.	4.	
5. Disability Income reported as wages	5.	

You: ___________
Spouse: ____________

6. Other: a. Fixed Date Conformity	6a.	
	6b.	
	6c.	
	6d.	
7. Total Subtractions:	7.	

Deductions

8. Deduction Code and Amount

Code	Line	Amount
104	8a.	1500
105	8b.	850
112	8c.	300
9. Total Deductions:	9.	2650

Spouse's Name - Filing Status 3 Only

AGE DEDUCTION DETAILS

You

Spouse

Contact Information

Your Phone

Spouse

Dept of Taxation can discuss my return with my preparer. X

Preparer Phone Number

Preparer Info ●

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Your Signature____Date____________

Spouse's Signature____________________________________Date____________

Preparer Signature____

File by May 1, 2009

VA0ADJ108999

2008 Virginia Schedule ADJ/CG Part 2

TEST J CADEN
400007009

Tax Credit for Low Income Individuals or VA Earned Income Credit

10. Exemption Information | Social Security Number | VAGI

a.
b.
c.
10 d.

e. Total Family VAGI 10e.

11. Total Exemptions 11.

12. Personal Exemptions 12.

13. Form 760 exemptions multiply Line 12 by $300 13.

14. Federal Earned Income Credit 14.

15. Multiply Line 14 by 20% (.20) 15.

16. Greater of Line 13 or Line 15 16.

17. Credit (Lesser of Line 16 above or Page 1, Line 17) 17.

Adjustments to Amount of Tax

18. Addition to Tax 18.

a. Addition from Form 760C

b. Addition from Form 760F

19. Penalty 19.

a. Late Filing Penalty

b. Extension Penalty

20. Interest 20.

21. Consumer's Use Tax 21
.

22. Voluntary Contributions from overpaid taxes

90 22a. 100

22b.

23. Other Voluntary Contributions

23a.

23b.

School Foundation Contributions

530001 23c. 50

023001 23d. 50

24. Total Adjustments 200

AVOID DELAYS. If this schedule contains information, always submit it with your return.

2008 Virginia Schedule FED

VA0FED108999

Test J Caden

123 USS Robert E Lee LN

400007009

Arlington VA 22201

013

SCHEDULE C, SCHEDULE C-EZ and/or SCHEDULE F INFORMATION

	First Schedule Info.	Second Schedule Info.
1. Schedule Name	C	C
2. Gross Receipts or Sales	2955	1946
3. Depreciation/ expense deduction	717	377
4. Business Activity Code	454210	311800
5. Business Locality Code	013	087
6. Car and truck expenses	654	377
7. Inventory at end of year	659	
8. Number of miles you used your vehicle for: **Business**	1269	699
9. Number of miles you used your vehicle for: **Commuting**		200
10. Number of miles you used your vehicle for: **Other**		

SCHEDULE 2106 and/or SCHEDULE 2106-EZ INFORMATION

11. Number of miles you used your vehicle for: **Business**
12. Number of miles you used your vehicle for: **Commuting**
13. Number of miles you used your vehicle for: **Other**
14. Percent of business use of vehicle: **Vehicle 1**
15. Percent of business use of vehicle: **Vehicle 2**

SCHEDULE 4562 INFORMATION

16. Property Used more than 50% in a qualified business use: Type of property	Van	Truck
17. Date placed in service	061507	012402
18. Business/investment use percentage	10000	10000
19. Cost or other basis	5300	15000
20. Depreciation deduction	1060	388
21. Elected section 179 cost	0	0
22. Business Locality Code	013	087

2008 VIRGINIA Schedule VK-1 (Form 502)

Owner's Share of Income And Virginia Modifications And Credits

Check If -

☐ Final

☐ Amended Return ●

Check Here if Owner is Participating in an Individual Unified Nonresident Return ☐ ●

Owner Information

Name	FEIN or SSN
TEST J CADEN	400-00-7009
Address: 123 USS ROBERT E LEE LN	
Address:	
City or Town, State And ZIP Code: ARLINGTON, VA 22201	

Pass-Through Entity (PTE) Information

Name	FEIN
MANUFACTURING, INC	04-1234567
Address:	Tax Year End Date:
Address:	
City or Town, State And ZIP Code:	

Additional Owner Information

a.	Date Owner Acquired Interest In The Pass-Through Entity (MM/DD/YYYY)		●
b.	Owner's Entity Type (Enter code; see instructions)		●
c.	Owner's Participation Type (Enter code; see instructions)		●
d.	Owner's Participation Percentage (Example: 47.35% - see instructions.)	%	●
e.	Amount Withheld by PTE for Owner	50	●
f.	If Owner or Entity is exempt from withholding enter exemption code (see instructions)		●

Distributive or Pro Rata Income and Deductions

See instructions.

1.	Total of Taxable Income Amounts	1.	.00	●
2.	Total of Deductions	2.	.00	●
3.	Tax-exempt Interest Income	3.	.00	●

Allocation and Apportionment

4.	Income Allocated To Virginia (Owner's Share From PTE's Schedule 502A, Part A, Line 2)	4.	.00	●
5.	Income Allocated Outside Of Virginia (Owner's Share From PTE's Schedule 502A, Part A, Line 3e)	5.	.00	●
6.	Apportionable Income (Owner's Share From PTE's Schedule 502A, Part A, Line 4)	6.	.00	●
7.	Virginia Apportionment Percentage (From PTE's Schedule 502A, Part B or Part C or 100%)	7.	%	●

Virginia Additions - Owner's Share

8.	Fixed-date Conformity - Depreciation	8.	.00
9.	Fixed-date Conformity - Other	9.	.00
10.	Net Income Tax Or Other Tax Used As A Deduction In Determining Taxable Income (See Instructions)	10.	.00
11.	Interest On Municipal Or State Obligations Other Than From Virginia	11.	.00

12. Other additions (see instructions for addition codes)

	Code	Amount		Code	Amount
12a		.00	12b		.00
12c		.00	12d		.00

13.	Total Additions (add lines 8-11 and 12a-12d)	13.	.00	●

Virginia Subtractions - Owner's Share

14.	Fixed-date Conformity - Depreciation	14.	.00
15.	Fixed-date Conformity - Other	15.	.00
16.	Income From Obligations Of The United States	16.	.00

17 Other subtractions (See instructions for subtraction codes)

	Code	Amount		Code	Amount
17a		.00	17b		.00
17c		.00	17d		.00

18	Total Subtractions (Add lines 14-16 and 17a-17d)	16.	.00	●

Owner FEIN or SSN 400-00-7009

PTE FEIN 04-1234567

SECTION C - Virginia Tax Credits

Nonrefundable Credits

1. State Income Tax Paid (See instructions)	1.	.00
2. Neighborhood Assistance Act Credit	2.	.00
3. Enterprise Zone Act General Tax Credit	3.	.00
4. Enterprise Zone Act Zone Investment Tax Credit	4.	.00
5. Reserved For Future Use	5.	.00
6. Conservation Tillage Equipment Credit	6.	.00
7. Bio-Diesel Credit	7.	.00
8. Fertilizer & Pesticide Application Equipment Credit	8.	.00
9. Recyclable Materials Processing Equipment Credit	9.	.00
10. Rent Reduction Program Credit	10.	.00
11. Vehicle Emissions Testing Equipment Credit	11.	.00
12. Major Business Facility Job Tax Credit	12.	.00
13. Clean Fuel Vehicle Job Creation Tax Credit	13.	.00
14. Day-care Facility Investment Tax Credit	14.	.00
15. Low-income Housing Tax Credit	15.	.00
16. Agricultural Best Management Practices Tax Credit	16.	.00
17. Worker Retraining Credit	17.	.00
18. Waste Motor Oil Burning Equipment Credit	18.	.00
19. Riparian Forest Buffer Protection For Waterways	19.	.00

20. Virginia Coal And Production Incentive Tax Credit .... 20. .00

21. Enter the amount of credit assigned to another party ..... 21. .00

22. Virginia Coal and Production Incentive Tax Credit available for use by owner (Subtract line 21 from line 20)	22.	.00
23. Historic Rehabilitation Tax Credit	23.	.00
24. Land Preservation Tax Credit	24.	.00
25. Qualified Equity & Subordinated Debt Investments Tax Credit	25.	.00
26. Total Nonrefundable credits (Total lines 1-19 and 22-25)	26.	.00

Refundable Credits

27. 100% Coalfield Employment Enhancement and/or Virginia Coal Employment and Production Incentive Tax Credits from Line 1 of your 2008 Schedule 306B	27.	.00
28. 25% Coalfield Employment Enhancement Tax Credit from Line 2 of your 2008 Schedule 306B	28.	.00
29. Full credit: Enter amount from 2008 Form 306, Line 12a	29.	.00
30. Full credit: Enter amount from your 2008 Form 306, line 12b	30.	.00
31. 85% Credit: Enter amount from 2008 Form 306, line 13a	31.	.00
32. 90% Credit: Enter amount from your 2008 Form 306, line 13b	32.	.00
33. Total Coal Related Tax Credits allowable this year: Add Lines 29, 30, 31 and 32	33.	.00
34. 2008 Coalfield Employment Enhancement Tax Credit earned to be used when completing your 2011 return. Enter amount from your 2008 Form 306, Line 11	34.	.00

Notice

You have received this Schedule VK-1 because the above named Pass-Through Entity (PTE) earned income from Virginia sources and has passed through to you a portion of that Virginia source income based on your ownership of the PTE. A copy of this schedule has been filed with the Virginia Department of Taxation. Everyone who receives Virginia source income is subject to taxation by Virginia regardless of state of residency or domicile. You may be required to file a Virginia tax return even though you may be a nonresident individual or a business domiciled outside of Virginia. To determine if you are required to file a Virginia tax return, consult your tax professional. Information and forms may be obtained at **www.tax.virginia.gov**, or call the Virginia Department of Taxation at 804-367-8031 (individuals) or 804-367-8037 (businesses).

VA Test Case #	4 Resident Form 760
VA Taxpayer Name	Test L Jones
VA Taxpayer SSN	400007013
VA Spouse Name	Amber Jones
Spouse SSN	400007014
NACTP Taxpayer SSN	400001013
NACTP Taxpayer Name	Test L Jones
NACTP Spouse SSN	400002013
NACTP Spouse Name	Amber Jones
Taxpayer Address	123 Main St Farmville, VA 23901
Dept can discuss with preparer	X or blank
Virginia Return not Filed Last Year	X
Locality Code	147
Filing Status	2
Exemptions	Taxpayer, spouse , plus 1
FAGI	51206
Additions to Income	Fixed date conformity = 3000, code 11 =600 code 12 = 400
Subtractions from Income	0
VAGI	55206
Itemized/Standard Deductions	Federal Itemized Deductions-11912.00 State and Local Income Tax on Sch A=0.00
Deductions from Income	Code 109 - 1000.00
VATI	39504
STA	all income belongs to Primary Taxpayer
Net Tax	2015
Payments/Credits	est'd pymts-1300.00
Tax You Owe	715
Adjustments/Contributions	150
Amount You Owe	865
Bank Information	RTN-251082615 Account #-1221221222 direct debit date=3days after to IRS transmission
Sch FED	Sch C (1) gross receipts=14,300 Depreciation/expense deduction=1,379 Business Activity Code=811490 Business Locality code=147 car and truck expenses=816 Inventory for end of year = 659 Business miles =1269 Sch C (2) gross receipts=82,756 Depreciation/expense deduction=4,240 Business Activity code=451220 Business Locality code=300 car and truck expenses=0 Inventory at end of year=51,434

VA Test Case #	4 Resident Form 760
VA Taxpayer Name	Test L Jones
VA Taxpayer SSN	400007013
VA Spouse Name	Amber Jones
Spouse SSN	400007014
Overflow Statement	Contributions from tax pymt code 81=25.00 Contributions from tax pymt code 92=25.00 Contributions from tax pymt code 73=50.00 School foundation 083001=5.00 School foundation 103001=5.00 School foundation 101001=5.00 School foundation 191002=5.00 School foundation 550002=5.00 School foundation 119001=5.00 School foundation 171002=5.00 School foundation 710002=5.00 School foundation 137001=5.00 School foundation 167001=5.00

2008 VA760CG [ ]
Individual Income Tax Return

VA0760108999

Test L Jones
Amber Jones
123 Main St

Farmville VA 239010000

Filing Status: 2	Head of Household:	Name or Filing Change:	Amended:
		Address Change:	NOL:
		Virginia Return Not Filed Last Year: X	Federal Earned Income Credit Locality: 147

Exemptions	Dependents	Total	65 and over	Blind	Total
Yourself 1		1	3		
Spouse 1					

Your SSN JONE 400007013

Vendor ID:

Spouse's SSN JONE 400007014

1. Fed Adj Gross Income	1.	51206	16a. Your VAGI	16a.	
2. Additions, see Pg 2, Line 3	2.	4000	16b. Spouse's VAGI	16b.	
3. Subtotal	3.	55206	17. Net Tax	17.	2015
4a. Age Deduction - You	4a.		18a. Your Withholding	18a.	
4b. Age Deduction - Spouse	4b.		18b. Spouse's Withholding	18b.	
5. Soc Sec & Tier 1 Railroad	5.		19. Estimated Payments	19.	1300
6. State Inc Tax Overpayment	6.		20. Extension Payments	20.	
7. Other Subtractions, see Pg 2, Line 7	7.		21. Credit for Low Income	21.	
8. Subtotal Subtractions	8.		22. Credit tax paid another state	22.	
9. Total VAGI	9.	55206	23. Other Credits	23.	
10a. Federal Sch. A Itemized Deductions	10a.	11912	24. Total Payments /Credits	24.	1300
10b. State/Local Income Tax	10b.		25. Tax You Owe	25.	715
10. Standard/Itemized Deductions	10.	11912	26. Overpayment Amount	26.	
11. Exemptions	11.	2790	27. Amount to Credit to Next Year's Tax	27.	
12. Deductions VAGI, see Pg 2, Line 9	12.	1000	28. Adjustments/Contributions	28.	150
13. Subtotal Lines 10, 11 and 12	13.	15702	**Amount You Owe:** Paid by Credit Card		865
14. VA Taxable Income	14.	39504	**Refund:**		
15. Tax Amount	15.	2015	Bank Routing Number		251082615
16. Spouse Tax Adjustment	16.		Bank Account Number		1221221222

__LAR __DLAR __LTD $_____ ____________________ Office Use:

TEST L JONES
400007013

VA0760208999

ADDITIONAL FILING INFORMATION

Farming/ Fishing, Merchant Seaman:		Coalfield Enhancement	
Taxpayer Deceased:		Fixed Date Conformity:	X
Dependent on another's return:		Overseas when due:	
Pass-Through-Entity Withholding included on this return:			

Additions - SCH ADJ/CG - Part 1

1. Interest on obligations of other state		1.	
2. Other Additions:			
a. Fixed Date Conformity		2a.	3000
	11	2b.	600
	12	2c.	400
3. Total Additions:		3.	4000

Subtractions

4. Income from obligations or securities of the U.S.	4.	
5. Disability Income reported as wages	5.	
You: ____________		
Spouse: ________		
6. Other:		
a. Fixed Date Conformity	6a.	
	6b.	
	6c.	
	6d.	
7. Total Subtractions:	7.	

Deductions

8. Deduction Code and Amount

109	8a.	1000
	8b.	
	8c.	
9. Total Deductions:	9.	1000

Spouse's Name - Filing Status 3 Only

AGE DEDUCTION DETAILS

You

Spouse

Contact Information

Your Phone 8285248020

Spouse

Dept of Taxation can discuss my return with my preparer. X

Preparer Phone Number

Preparer Info

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Your Signature ____ Date ____________

Spouse's Signature ____________________________________ Date ____________

Preparer Signature ____

File by May 1, 2009

2008 Virginia Schedule ADJ/CG Part 2

TEST L JONES 400007013

Tax Credit for Low Income Individuals or VA Earned Income Credit

10. Exemption Information — Social Security Number — VAGI

a.
b.
c.
d.

e. Total Family VAGI 10e. ●

11. Total Exemptions 11. ●

12. Personal Exemptions 12.

13. Form 760 exemptions multiply Line 12 by $300 13.

14. Federal Earned Income Credit 14. ●

15. Multiply Line 14 by 20% (.20) 15.

16. Greater of Line 13 or Line 15 16.

17. Credit (Lesser of Line 16 above or Page 1, Line 17) 17.

Adjustments to Amount of Tax

18. Addition to Tax 18.

a. Addition from Form 760C

b. Addition from Form 760F

19. Penalty 19.

a. Late Filing Penalty

b. Extension Penalty

20. Interest 20.

21. Consumer's Use Tax 21.

22. Voluntary Contributions from overpaid taxes

22a.

22b.

23. Other Voluntary Contributions

00 23a. 100.

23b.

School Foundation Contributions

999999 23c. 50.

23d.

24. Total Adjustments 150.

AVOID DELAYS. If this schedule contains information, always submit it with your return.

2008 **Virginia Schedule FED**

TEST L JONES
AMBER JONES
123 MAIN STREET

400007013
FARMVILLE VA 23901 400007014 147

SCHEDULE C, SCHEDULE C-EZ and/or SCHEDULE F INFORMATION

		First Schedule Info.	Second Schedule Info.
1.	Schedule Name	C	C
2.	Gross Receipts or Sales	14300.	82756.
3.	Depreciation/ expense deduction	1859.	4540.
4.	Business Activity Code	811490	451220
5.	Business Locality Code	147	147
6.	Car and truck expenses	641.	
7.	Inventory at end of year	659.	51434.
8.	Number of miles you used your vehicle for: **Business**	1682	
9.	Number of miles you used your vehicle for: **Commuting**		
10.	Number of miles you used your vehicle for: **Other**		

SCHEDULE 2106 and/or SCHEDULE 2106-EZ INFORMATION

11.	Number of miles you used your vehicle for: **Business**		
12.	Number of miles you used your vehicle for: **Commuting**		
13.	Number of miles you used your vehicle for: **Other**		
14.	Percent of business use of vehicle: **Vehicle 1**		
15.	Percent of business use of vehicle: **Vehicle 2**		

SCHEDULE 4562 INFORMATION

16.	Property Used more than 50% in a qualified business use: Type of property	TUNING EQUIPM	CELLO
17.	Date placed in service	011507	070106
18.	Business/investment use percentage	10000	10000
19.	Cost or other basis	3891.	25000.
20.	Depreciation deduction	1397.	4800.
21.	Elected section 179 cost		
22.	Business Locality Code	147	147

	Virginia Overflow Statement	2008

Name(s) as shown on return: TEST L & AMBER JONES

Your Social Security Number: 400-00-7013

Deductions

Deductions -- PY Status 4 Col A ONLY

Subtractions

Subtractions -- PY Status 4 Col A Only

Additions

Contributions from Refund

Contributions from Refund OR Tax Payment

73	50.	81	25.
92	25.		
	TOTAL		100.

Public School Foundations

083001	5.	103001	5.	101001	5.	191002	5.
550002	5.	119001	5.	171002	5.	710002	5.
137001	5.	167001	5.				
						TOTAL	50.

VA Test Case #	5 Resident Return Form 760
VA Taxpayer Name	Test J Blackburn
VA Taxpayer SSN	400007005
VA Spouse Name	Mary J Blackburn
VA Spouse SSN	400007055
NACTP Taxpayer SSN	400007005
NACTP Taxpayer Name	Ronald J Blackburn
NACTP Spouse SSN	400002005
NACTP Spouse Name	Mary J Blackburn
Taxpayer address	3600 W Broad St Richmond, VA 23230
Taxpayer address has changed	X
Dept can discuss with preparer	X or blank
Election Code	0 or 7
Virginia address change	X
Locality Code	760
Dependent Names/SSNs	Bill Blackburn-400553005 Bob Blackburn-400554005 Kim Blackburn-400555005 Katie Blackburn-400556005 Leah Blackburn-400557005 Lance Blackburn-400558005
Filing Status	2
Exemptions	Taxpayer, Spouse, 6 Dependents
FAGI	58909 All income from wages (no retirement income)
VAGI	58909
Itemized/Standard Deductions	Federal Itemized Deductions-23,726 State and Local Income Tax on Sch A=1704.00
Deductions from Income	code 109-250.00 code 101 - 1,000.00
VATI	28197
STA	213
Taxpayer VAGI	30509
Spouse VAGI	28400
Payments/Credits	extension payments=1704
Net Tax	1150
Overpayment Amount	554
Adjustments/Contributions	Credit to Next Year's Tax-426.00 Consumer's Use Tax-50.00
Refund	78
Bank Information	RTN-251082615 Savings Account #54826800
Taxpayer PIN	13658
Taxpayer prior year FAGI	28616
Spouse Pin	24569
Spouse Prior Year FAGI	13615

VA Test Case #	5 Resident Return Form 760
VA Taxpayer Name	Test J Blackburn
VA Taxpayer SSN	400007005
VA Spouse Name	Mary J Blackburn
VA Spouse SSN	400007005
Sch FED	Sch 2106-EZ (1) business miles=10,000 commuting miles=5000 Percentage of business use=06667

2008 VA760CG [ ]

Individual Income Tax Return

VA0760108999

TEST J BLACKBURN
MARY J BLACKBURN

3600 W BROAD ST
RICHMOND VA 2323

Filing Status: 2	Head of Household:	Name or Filing Change:	Amended:
		Address Change: X	NOL:
		Virginia Return Not Filed Last Year:	Federal Earned Income Credit
			Locality: 760

Exemptions	Dependents	Total	65 and over	Blind	Total
Yourself 1	6	8			
Spouse 1					

Your SSN BLAC 400007005

Vendor ID:

Spouse's SSN BLAC 400007055

1. Fed Adj Gross Income	1.	58909
2. Additions, see Pg 2, Line 3	2.	
3. Subtotal	3.	58909
4a. Age Deduction - You	4a.	
4b. Age Deduction - Spouse	4b.	
5. Soc Sec & Tier 1 Railroad	5.	
6. State Inc Tax Overpayment	6.	
7. Other Subtractions, see Pg 2, Line 7	7.	
8. Subtotal Subtractions	8.	
9. Total VAGI	9.	58909
10a. Federal Sch. A Itemized Deductions	10a.	23726
10b. State/Local Income Tax	10b.	1704
10. Standard/Itemized Deductions	10.	22022
11. Exemptions	11.	7440
12. Deductions VAGI, see Pg 2, Line 9	12.	1250
13. Subtotal Lines 10, 11 and 12	13.	30712
14. VA Taxable Income	14.	28197
15. Tax Amount	15.	1363
16. Spouse Tax Adjustment	16.	213

16a. Your VAGI	16a.	30509
16b. Spouse's VAGI	16b.	28400
17. Net Tax	17.	1150
18a. Your Withholding	18a.	
18b. Spouse's Withholding	18b.	
19. Estimated Payments	19.	1704
20. Extension Payments	20.	
21. Credit for Low Income	21.	
22. Credit tax paid another state	22.	
23. Other Credits	23.	
24. Total Payments /Credits	24.	1704
25. Tax You Owe	25.	
26. Overpayment Amount	26.	554
27. Amount to Credit to Next Year's Tax	27.	426
28. Adjustments/Contributions	28.	50

Amount You Owe:
Paid by Credit Card

Refund: 78

Bank Routing Number S 251082615

Bank Account Number 54826800

__LAR __DLAR __LTD $_____ ____________________ Office Use:

TEST J BLACKBURN
400007005

VA0760208999

ADDITIONAL FILING INFORMATION

Farming/ Fishing, Merchant Seaman:

Coalfield Enhancement

Taxpayer Deceased:

Fixed Date Conformity:

Dependent on another's return:

Overseas when due:

Pass-Through-Entity Withholding included on this return:

Additions - SCH ADJ/CG - Part 1

1. Interest on obligations of other state — 1.
2. Other Additions:
   a. Fixed Date Conformity — 2a.
   2b.
   2c.
3. Total Additions: — 3.

Subtractions

4. Income from obligations or securities of the U.S. — 4.
5. Disability Income reported as wages — 5.
   You: ___________
   Spouse: ____________
6. Other:
   a. Fixed Date Conformity — 6a.
   6b.
   6c.
   6d.
7. Total Subtractions: — 7.

Deductions

8. Deduction Code and Amount

Code	Line	Amount
109	8a.	250
101	8b.	1000
	8c.	

9. Total Deductions: 9. 1250

Spouse's Name - Filing Status 3 Only

AGE DEDUCTION DETAILS

You

Spouse

Contact Information

Your Phone 8043670000

Spouse

Dept of Taxation can discuss my return with my preparer. X

Preparer Phone Number

Preparer Info ●

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Your Signature____Date____________

Spouse's Signature____________________________________Date____________

Preparer Signature____

File by May 1, 2009

2008 **Virginia Schedule ADJ/CG Part 2**

VA0ADJ108999

TEST J BLACKBURN 400007005

Tax Credit for Low Income Individuals or VA Earned Income Credit

10. Exemption Information | Social Security Number | VAGI

a.

b.

c.

d.

e. Total Family VAGI 10e.

11. Total Exemptions 11.

12. Personal Exemptions 12.

13. Form 760 exemptions multiply Line 12 by $300 13.

14. Federal Earned Income Credit 14.

15. Multiply Line 14 by 20% (.20) 15.

16. Greater of Line 13 or Line 15 16.

17. Credit (Lesser of Line 16 above or Page 1, Line 17) 17.

Adjustments to Amount of Tax

18. Addition to Tax 18.

a. Addition from Form 760C

b. Addition from Form 760F

19. Penalty 19.

a. Late Filing Penalty

b. Extension Penalty

20. Interest 20.

21. Consumer's Use Tax 21 50

.

22. Voluntary Contributions from overpaid taxes

22a.

22b.

23. Other Voluntary Contributions

23a.

23b.

School Foundation Contributions

23c.

23d.

24. Total Adjustments 50

AVOID DELAYS. If this schedule contains information, always submit it with your return.

2008 Virginia Schedule FED

VA0FED108999

TEST J BLACKBURN
MARY J BLACKBURN
3600 WEST BROAD ST

RICHMOND VA 23230

400007005
400007055 760

SCHEDULE C, SCHEDULE C-EZ and/or SCHEDULE F INFORMATION

	First Schedule Info.	Second Schedule Info.
1. Schedule Name		
2. Gross Receipts or Sales		
3. Depreciation/ expense deduction		
4. Business Activity Code		
5. Business Locality Code		
6. Car and truck expenses		
7. Inventory at end of year		
8. Number of miles you used your vehicle for: **Business**		
9. Number of miles you used your vehicle for: **Commuting**		
10. Number of miles you used your vehicle for: **Other**		

SCHEDULE 2106 and/or SCHEDULE 2106-EZ INFORMATION

11. Number of miles you used your vehicle for: **Business**	10000	
12. Number of miles you used your vehicle for: **Commuting**	5000	
13. Number of miles you used your vehicle for: **Other**		
14. Percent of business use of vehicle: **Vehicle 1**	06667	
15. Percent of business use of vehicle: **Vehicle 2**		

SCHEDULE 4562 INFORMATION

16. Property Used more than 50% in a qualified business use: Type of property		
17. Date placed in service		
18. Business/investment use percentage		
19. Cost or other basis		
20. Depreciation deduction		
21. Elected section 179 cost		
22. Business Locality Code		

VA Test Case #	6 Nonresident Form 763
VA Taxpayer Name	Test Brown
VA Taxpayer SSN	400007006
NACTP Taxpayer SSN	400001006
NACTP Taxpayer Name	Jennifer Brown
Taxpayer Address	13540 Lord Baltimore Pl, Moyock NC 27958
Dept can discuss with preparer	X or blank
Address Change	X
Locality Code	600
Federal Earned Income Credit Indicator	X
Federal Earned Income Credit Amount	2392
Dependent Names/SSNs	John H Brown Jr 400002006
Filing Status	HOH
Exemptions	1 dependent
FAGI	17850 +1150 (VKI) = 19,000
VAGI	19000
Itemized/Standard Deductions	standard-3000.00
Exemptions	Taxpayer plus one
Wages, salaries, tips, etc	All sources=19,000 VA source=19,000.00
VATI	19000
Net Tax	577
Payments/Credits	VA w/holding-175.00 VK-1 withholding 150 Fed EIC 20% of fed (2392) = 478
Overpayment Amount	
Tax Credits	Fed EIC @20%
Refund	226
Sch NPY	FEIC-2392.00 FEIC by 20%-478.00 VAEIC-478.00

Check Applicable Boxes:

- [ ] Amended Return- Check If Result Of NOL [ ]
- [ ] Fixed Date Conformity Modifications
- [ ] Overseas On Due Date
- [ ] Qualifying Farmer, Fisherman Or Merchant Seaman
- [X] Name(s) And Address Different Than Shown On 2007 Virginia Return
- [ ] Coalfield Employment Enhancement Tax Credit Earned in 2008
- [X] Pass Through Withholding included With This Return (Attach Sch. VK-1)

2008

Virginia Nonresident Income Tax Return

Due May 1, 2009

Attach complete copy of federal tax return and all other required Virginia attachments.

Part-Year Resident: If you or your spouse moved into or out of Virginia in 2008, you may have to use Form 760PY.

Your First Name	MI	Last Name	Suffix	Your Social Security Number
TEST		BROWN		● 400-00-7006
Spouse's First Name (Joint Returns Only)	MI	Last Name	Suffix	Spouse's Social Security Number ●
Present Home Address (Number and Street or Rural Route) 13540 LORD BALTIMORE PL				State of Residence ● NC
City, Town or Post Office MOYOCK			State NC	ZIP Code 27958
Important- Name of Virginia City or County in which principal place of business, employment or income source is located FAIRFAX CITY [X] City OR [ ] County				Locality Code from Instructions ● 600

Filing Status (Check Only One)

1 [X] **Single** (Did you claim federal head of household? YES [X])

2 [ ] **Married, Filing Joint Return (BOTH** must have Virginia source income)

3 [ ] **Married, Spouse Has No Income From Any Source** (Enter spouse's SSN above) Spouse's full name ____

4 [ ] **Married, Filing Separate Returns** (Enter spouse's SSN above) Spouse's full name ____

EXEMPTIONS

Status	You	Dependents	Total	X $930=	Total Section 1	65 or over	Blind	Total	X $800=	Total Section 2
1	1	+ 1	= 2	X $930=	$1860		+	=	X $800=	$
2	2	+	=	X $930=	$		+	=	X $800=	$
3	2	+	=	X $930=	$		+	=	X $800=	$
4	1	+	=	X $930=	$		+	=	X $800=	$

Add the Total of Section 1 plus the Total of Section 2. Enter the sum on Line 12

Staple Forms W-2, W-2G, 1099R and VK1 here.

Line	Description		Enter whole dollars only.
5	**Dependent On Another's Return** (See the instructions for Line 11.)	5 [ ] ●	
6	**ADJUSTED GROSS INCOME** from your federal return **(not federal taxable income)**	6	19000 00
7	Additions from Line 32, Part I, on Page 2	7	00
8	Subtotal (Add Line 6 and Line 7)	8	19000 00
9	Subtractions from Line 40, Part II, on Page 2	9	00
10	VIRGINIA ADJUSTED GROSS INCOME (Subtract Line 9 from Line 8)	10	19000 00
11	Standard Deduction from Line 41, Part III, **OR** Itemized Deductions from Line 44, Part IV on Page 2	11	3000 00
12	Enter the **Exemption Amount** computed above. Enter the sum of the dollar amounts from Sections 1 and 2	12	1860 00
13	Deductions (Schedule NPY, Part II Line 2)	13	00
14	Subtotal (Add Lines 11, 12 and 13)	14	4860 00
15	Taxable income computed as a resident (Subtract Line 14 from Line 10)	15	14140 00
16	Percentage from Line 59, Part V, on Page 2 [**Enter to one decimal place only.** (For ex.: 5.4%)]	16	100.0 %
17	NONRESIDENT TAXABLE INCOME (Multiply Line 15 by percentage on Line 16)	17	14140 00
18	Income Tax: From Tax Table or Tax Rate Schedule	18	577 00
19	(a) Your Virginia income tax withheld (Attach Forms W-2, W-2G, 1099-R and VK-1)	19 (a)	325 00
	(b) Spouse's Virginia income tax withheld (Attach Forms W-2, W-2G, 1099-R and VK-1)	(b)	00
	(c) 2008 estimated tax payments (Include credit from 2007)	(c)	00
	(d) Extension payment - Form 760IP	(d)	00
	(e) Tax Credit for Low Income Individuals or VA Earned Income Credit from Schedule NPY	(e)	478 00
	(f) Credit for tax paid to another state from Schedule NPY, Part IV, Line 8	(f)	00
	(g) Credits from attached Schedule CR. If claiming Political Contribution Credit only, also check box [ ]	(g)	00
20	TOTAL PAYMENTS AND CREDITS [Add Lines 19(a) through (g)]	20	803 00
21	If Line 18 is larger than Line 20, enter the difference. This is the **INCOME TAX YOU OWE.** Skip to Line 23	21	00
22	If Line 20 is larger than Line 18, enter the difference. This is the **OVERPAYMENT AMOUNT**	22	226 00
23	Addition to tax, penalty and interest from Schedule NPY, Part V, Line 4	23	00
24	Amount of overpayment on Line 22 to be **CREDITED TO 2009 ESTIMATED INCOME TAX**	24	00
25	Contributions from Schedule NPY, Part VI, Line 7	25	00
26	Add Line 23, Line 24 and Line 25	26	00
27	If you owe tax on Line 21, add Lines 21 and 26 - **OR** - If Line 22 is an overpayment and Line 26 is larger than Line 22, enter the difference. This is the **AMOUNT YOU OWE.** Attach payment ▶ Check here if credit card payment has been made [ ]	27	00
28	If Line 22 is larger than Line 26, subtract Line 26 from Line 22. This is the amount to be **REFUNDED TO YOU**	28	226 00

Staple check or money order here.

LTD [ ]

For Office Use

Coding CG

● TA TP CG

1024

FORM 763 (2008) Page 2

Name	SSN
TEST BROWN	400-00-7006

PART I - ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

Line	Description	Amount
29	Interest on obligations of other states, exempt from federal income tax, but not state tax	00
30	Other additions to federal adjusted gross income as provided in instructions (Attach explanation)	00
31	Special Fixed Date Conformity additions (See instructions)	00
32	TOTAL ADDITIONS (Add Lines 29, 30 and 31). Enter here and on Line 7 on Page 1	00

PART II - SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME (FAGI). Read instructions.

33 Age Deduction: Enter the Adjusted Federal Adjusted Gross Income from Age Deduction Work Sheet, Line 8, if applicable

For Filing Status 4, enter spouse's birth date

	Col. A - Spouse	Col. B - You
(a) Enter birth date (For Filing Status 2 and 3 both birth dates are required even if only one qualifies for an age deduction.) (a)	Month - Day - Year	Month - Day - Year
(b) Enter Age Deduction (See instructions) (b)	00	00

Line	Description	Amount
33	(c) Add amounts on line 33(b) above and enter the total on this line	00
34	State income tax refund or overpayment credit reported as income on your federal return	00
35	Income on obligations or securities of the U.S. exempt from state income taxes, but not from federal tax	00
36	Social Security and equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on your federal return	00
37	Disability income reported as wages (or payments in lieu of wages) on account of permanent and total disability ☐ Spouse ☐ You	00
	You cannot claim an Age Deduction on Line 33 and the disability subtraction. See instructions.	
38	Special Fixed Date Conformity subtractions (See instructions)	00
39	Other Subtractions - refer to the instruction book for Other Subtraction Codes	
39a	Enter 2 digit code in box	00
39b	Enter 2 digit code in box	00
39c	Enter 2 digit code in box	00
40	TOTAL SUBTRACTIONS (Add Lines 33 thru 39c). Enter here and on Line 9 on Page 1	00

PART III - STANDARD DEDUCTION (Must be used unless itemized deductions are being claimed on your federal return)

Line	Description	Amount
41	Filing Status: 1 = $3,000; 2 = $6,000; 3 or 4 = $3,000; Enter here and on Line 11 on Page 1	3000 00

PART IV - ITEMIZED DEDUCTIONS (If you itemized deductions on your federal return, see Page 16 of the instructions.)

Line	Description	Amount
42	Total federal itemized deductions	00
43	State and local income taxes claimed on Schedule A (See instructions if your federal itemized deductions were reduced)	00
44	TOTAL VIRGINIA ITEMIZED DEDUCTIONS (Subtract Line 43 from Line 42). Enter here and on Line 11 on Page 1	00

PART V - NONRESIDENT ALLOCATION PERCENTAGE SCHEDULE (See instructions)

Enter losses or negative numbers in brackets.

Line	Description	COLUMN A All Sources	COLUMN B Virginia Sources
45	Wages, salaries, tips, etc.	17850 00	17850 00
46	Interest income	00	00
47	Dividends	00	00
48	Alimony received	00	00
49	Business income or loss	00	00
50	Capital gain or loss/capital gain distributions	00	00
51	Other gains or losses	00	00
52	Taxable pensions, annuities and IRA distributions	00	
53	Rents, royalties, partnerships, estates, trusts, S corporations, etc.	1150 00	1150 00
54	Farm income or loss	00	00
55	Other income	00	00
56	Interest on obligations of other states from Line 29	00	00
57	Lump-sum distributions/accumulation distributions included on Line 30	00	00
58	TOTAL - Add Lines 45 through 57 and enter each column total here	19000 00	19000 00

59 Nonresident allocation percentage - Divide Line 58, Column B, by Line 58, Column A. (Compute percentage to one decimal place, showing no more than 100% but not less than 0%. Example: 5.4%.) ENTER here and on Line 16 on Page 1 ... 59 100.0 %

I (We) authorize the Department of Taxation to discuss this return with my (our) preparer. ☒

I (We), the undersigned, declare under penalty provided by law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Please Sign Here	Your Signature X Date	☐ Check if deceased	Your Business Phone Number	Your Home Phone Number
	Spouse's Signature (If a joint return, **both** must sign) X Date	☐ Check if deceased	Spouse's Business Phone Number	EIC Claimed on federal return ☒ 2392
Preparer's Use Only	Preparer's Signature X Date		Preparer's Phone Number	Preparer's FEIN/PTIN/SSN
	Firm's Name (or Yours if self-employed) and Address			Code 7

Schedule NPY **Schedule of Adjustments For Nonresident or Part-Year Resident** **2008**

Attach this Schedule to your Form 760PY or Form 763

Name(s) As Shown On Virginia Return	B Your Social Security Number
TEST BROWN	400-00-7006
	A Spouse's Social Security Number

Part I - Form 760PY ONLY - Age Deduction - Read instructions before completing

Enter the Adjusted Federal Adjusted Gross Income from Age Deduction Worksheet, Line 8, if applicable . . . . | | 00

For Filing Status 3, enter spouse's birth date . . . . |

		A Spouse		B You	
		Month - Day - Year		Month - Day - Year	
1. Enter birth date (**For Filing Status 2 and 4:** Both birth dates are required even if only one qualifies for an age deduction)	1.				
2. Enter Age Deduction **(See instructions)**	2.		00		00
3. Enter the amount from the Ratio Schedule for the date you moved into or out of Virginia.	3.				
4. **Qualifying Age Deduction** - Multiply Line 2 by Line 3 and enter here.	4.		00		00

Filing Status 1 or 3 - Transfer amount from Line 4, Col. B to Form 760PY, Line 38, Col. B
Filing Status 2 - Transfer the total of Line 4, Col. A & B to Form 760PY, Line 38, Col. B
Filing Status 4 - Transfer the amounts from Line 4 to Form 760PY, Line 38, Col. A & B

You may NOT claim both this deduction and the disability income subtraction on Form 760PY, Part III, Line 43. Claim the one that benefits you the most.

Part II - Deductions from Virginia Adjusted Gross Income

		Code	A SPOUSE This column for 760 PY Filing Status 4 filers only		B YOU	
1. Refer to the Form 760PY or 763 instruction book for Deduction Codes	1a.			00		00
	1b.			00		00
	1c.			00		00

2. Total Deductions - Add Lines 1a - 1c.
For Form 760PY filing status 4 filers, enter the total for Column A and Column B in the applicable column on Form 760PY Line 13. All other filers, enter the total from Column B on Line 13, Column B, of Form 760PY or Line 13 of Form 763 . . . . . 2. | | 00 | | 00

Part III - Tax Credit For Low Income Individuals or Virginia Earned Income Credit

- List below the name, Social Security Number (SSN) and Guideline Income for you, your spouse and each dependent.
- If more room is needed, attach a schedule with the name, SSN and Guideline Income for each additional dependent.
- Complete all of Part III. Failure to complete this Part may result in this credit being reduced or disallowed.

Family VAGI	Name	Social Security Number (SSN)	Guideline Income	
1. Yourself	TEST BROWN	400007006	19000	00
2. Spouse				00
a. Dependent	JOHN H BROWN	400002006	0	00
b. Dependent				00
3. Total Family Guideline (Be sure to include information from attached schedule, if applicable)		3.	19000	00

4. Enter the total number of exemptions listed above and on any attached schedule. Based on this total, the total family Guideline Income from Line 3 and the poverty guidelines in the instructions, determine your eligibility. If you do not qualify for the Tax Credit for Low Income Individuals but claimed an Earned Income Credit on your federal return, enter 0 and proceed to Line 7	4.	
5. If eligible, enter the number of personal exemptions from Form 760PY or Form 763	5.	
6. Multiply Line 5 by $300 and enter the result. Proceed to Line 7. If you do not qualify for the tax but claimed an Earned Income Credit on your federal return, enter $0 and proceed to Line 7	6.	
7. Enter the amount of Earned Income Credit claimed on your federal return. If you did not claim an Earned Income credit on your federal return, enter $0	7.	2392
8. Multiply Line 7 by 20% (.20)	8.	478
9. Enter the greater of Line 6 or Line 8	9.	478
10. Compare the amount of tax on Form 760PY, Line 17, or on Form 763, Line 18, to the amount on Line 9 above. Enter the lower amount here. This is your tax credit. Enter on Form 760PY, Line 18(e), or Form 763, Line 19(e)	10.	478

Name(s) As Shown On Virginia Return	Social Security Number
TEST BROWN	400-00-7006

Part IV - Credit For Tax Paid To Another State

● **Attach copy of that state's return.**

		A SPOUSE This column for 760PY Filing Status 4 filers only.	B YOU
1. Enter qualifying taxable income base for other state's taxes. (See Instructions.)	1.	00	00 ●
2. Virginia Taxable Income - Enter amount from Form 760PY, Line 15 or Form 763, Line 17.	2.	00	00 ●
3. Enter qualifying tax paid to other state. (See instructions.) Other state:	3.	00	00 ●
4. Virginia Income Tax - Enter the amount from Form 760PY, Line 16 or from Form 763, Line 18.	4.	00	00
5. Income Percentage - If filing Form 760PY, divide Line 1 by Line 2. If filing Form 763, divide Line 2 by Line 1. Compute to 1 decimal place not to exceed 100% (For ex, 31.6%)	5.	%	% ●
6. Form 760PY filers, multiply Line 4 by Line 5. Form 763 filers, multiply Line 3 by Line 5.	6.	00	00 ●
7. **Credit** - Form 760PY filers, enter the lesser of Lines 3 or 6. Form 763 filers, enter the lesser of Lines 4 or 6	7.	00	00 ●
8. **Total** - Add Line 7, Col. A and Col. B. Also enter on Form 760PY, Line 18(f), or Form 763, Line 19(f). **Note:** The sum of Line 10, Part III and Line 8, Part IV, cannot exceed your tax liability. Adjust Line 8, Part IV, if necessary to ensure sum does not exceed tax liablity.	8.		00 ●

Part V - Addition to Tax, Penalty and Interest

● **See Instructions**

1. Addition to Tax - Enter the amount from Form 760C or 760F, whichever is applicable	1.	00 ●
2. Penalty - See instructions. If owed, check one and enter amount: ☐ ● Late Filing Penalty **or** ☐ ● Extension Penalty	2.	00 ●
3. Interest - Compute on amount from Form 760PY, Line 20, or Form 763, Line 21. See Instructions	3.	00 ●
4. **Total** - Add Lines 1, 2 and 3. Enter here and on Form 760PY, Line 22, or Form 763, Line 23	4.	00 ●

Part VI - Contributions and Consumer's Use Tax (See instructions)

		Code	Amount
1. **Voluntary Contributions From Overpaid Taxes** Enter the code for the organization and the contribution amount(s) in boxes 1a and 1b.	1a.		00 ●
If you are donating to more than 2 qualifying organizations, enter the code "00" in the first box and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization. See Instructions for contribution codes.	1b.		00 ●
2. **Total Voluntary Contributions - Add Lines 1a and 1b** This subtotal may not exceed the amount on Form 760PY, Line 21 minus the total of Lines 22 and 23; or Form 763, Line 22 minus the total of Lines 23 and 24	2.		00 ●
3. **Other Voluntary Contributions** Enter the code of the organization and the contribution amount(s) in boxes 3a and 3b.	3a.		00 ●
If you are donating to more than 2 qualifying organizations, enter the code "00" in the first box and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization. See Instructions for contribution codes.	3b.		00 ●
4. **Public School Foundations** Enter the code of the foundation and the contribution amount in boxes 4a and 4b	4a.		00 ●
If you are donating to more than 2 school foundations, enter "999999" in the first box and the total amount of donations. Attach a separate page indicating the amount you wish to contribute to each foundation. See Instructions for foundations codes.	4b.		00 ●
5. **Total Contributions** - Add Line 2, Lines 3a and 3b and Lines 4a and 4b	5.		00 ●
6. **Consumer's Use Tax**	6.		00 ●
7. **Total Contributions and Consumer's Use Tax** - Add Lines 5 and 6 Enter this amount on Form 760PY, Line 24 or Form 763, Line 25	7.		00 ●

Be sure to attach Schedule NPY to your return.

2008 VIRGINIA Schedule VK-1 (Form 502)

Owner's Share of Income And Virginia Modifications And Credits

Check If -

☐ Final

☐ Amended Return ●

Check Here if Owner is Participating in an Individual Unified Nonresident Return ☐ ●

Owner Information

Name	FEIN or SSN
TEST BROWN	400-00-7006
Address: 13540 LORD BALTIMORE PL	
Address:	
City or Town, State And ZIP Code: MOYOCK, NC 27958	

Pass-Through Entity (PTE) Information

Name	FEIN
	11-2342342
Address:	Tax Year End Date:
Address:	
City or Town, State And ZIP Code:	

Additional Owner Information

a.	Date Owner Acquired Interest In The Pass-Through Entity (MM/DD/YYYY)	●
b.	Owner's Entity Type (Enter code; see instructions)	●
c.	Owner's Participation Type (Enter code; see instructions)	●
d.	Owner's Participation Percentage (Example: 47.35% - see instructions.)	% ●
e.	Amount Withheld by PTE for Owner	150 ●
f.	If Owner or Entity is exempt from withholding enter exemption code (see instructions)	●

Distributive or Pro Rata Income and Deductions

See instructions.

1.	Total of Taxable Income Amounts	1.	.00 ●
2.	Total of Deductions	2.	.00 ●
3.	Tax-exempt Interest Income	3.	.00 ●

Allocation and Apportionment

4.	Income Allocated To Virginia (Owner's Share From PTE's Schedule 502A, Part A, Line 2)	4.	.00 ●
5.	Income Allocated Outside Of Virginia (Owner's Share From PTE's Schedule 502A, Part A, Line 3e)	5.	.00 ●
6.	Apportionable Income (Owner's Share From PTE's Schedule 502A, Part A, Line 4)	6.	.00 ●
7.	Virginia Apportionment Percentage (From PTE's Schedule 502A, Part B or Part C or 100%)	7.	% ●

Virginia Additions - Owner's Share

8.	Fixed-date Conformity - Depreciation	8.	.00
9.	Fixed-date Conformity - Other	9.	.00
10.	Net Income Tax Or Other Tax Used As A Deduction In Determining Taxable Income (See Instructions)	10.	.00
11.	Interest On Municipal Or State Obligations Other Than From Virginia	11.	.00

12. Other additions (see instructions for addition codes)

	Code	Amount		Code	Amount
12a		.00	12b		.00
12c		.00	12d		.00

13. Total Additions (add lines 8-11 and 12a-12d) 13. .00 ●

Virginia Subtractions - Owner's Share

14.	Fixed-date Conformity - Depreciation	14.	.00
15.	Fixed-date Conformity - Other	15.	.00
16.	Income From Obligations Of The United States	16.	.00

17 Other subtractions (See instructions for subtraction codes)

	Code	Amount		Code	Amount
17a		.00	17b		.00
17c		.00	17d		.00

18 Total Subtractions (Add lines 14-16 and 17a-17d) 16. .00 ●

2008
Va. Schedule VK-1
Page 2

Owner FEIN or SSN 400-00-7006

PTE FEIN 11-2342342

SECTION C - Virginia Tax Credits

Nonrefundable Credits

1.	State Income Tax Paid (See instructions)	1.	.00
2.	Neighborhood Assistance Act Credit	2.	.00
3.	Enterprise Zone Act General Tax Credit	3.	.00
4.	Enterprise Zone Act Zone Investment Tax Credit	4.	.00
5.	Reserved For Future Use	5.	.00
6.	Conservation Tillage Equipment Credit	6.	.00
7.	Bio-Diesel Credit	7.	.00
8.	Fertilizer & Pesticide Application Equipment Credit	8.	.00
9.	Recyclable Materials Processing Equipment Credit	9.	.00
10.	Rent Reduction Program Credit	10.	.00
11.	Vehicle Emissions Testing Equipment Credit	11.	.00
12.	Major Business Facility Job Tax Credit	12.	.00
13.	Clean Fuel Vehicle Job Creation Tax Credit	13.	.00
14.	Day-care Facility Investment Tax Credit	14.	.00
15.	Low-income Housing Tax Credit	15.	.00
16.	Agricultural Best Management Practices Tax Credit	16.	.00
17.	Worker Retraining Credit	17.	.00
18.	Waste Motor Oil Burning Equipment Credit	18.	.00
19.	Riparian Forest Buffer Protection For Waterways	19.	.00
20.	Virginia Coal And Production Incentive Tax Credit	20.	.00
21.	Enter the amount of credit assigned to another party	21.	.00
22.	Virginia Coal and Production Incentive Tax Credit available for use by owner (Subtract line 21 from line 20)	22.	.00
23.	Historic Rehabilitation Tax Credit	23.	.00
24.	Land Preservation Tax Credit	24.	.00
25.	Qualified Equity & Subordinated Debt Investments Tax Credit	25.	.00
26.	Total Nonrefundable credits (Total lines 1-19 and 22-25)	26.	.00 ●

Refundable Credits

27.	100% Coalfield Employment Enhancement and/or Virginia Coal Employment and Production Incentive Tax Credits from Line 1 of your 2008 Schedule 306B	27.	.00
28.	25% Coalfield Employment Enhancement Tax Credit from Line 2 of your 2008 Schedule 306B	28.	.00
29.	Full credit: Enter amount from 2008 Form 306, Line 12a	29.	.00
30.	Full credit: Enter amount from your 2008 Form 306, line 12b	30.	.00
31.	85% Credit: Enter amount from 2008 Form 306, line 13a	31.	.00
32.	90% Credit: Enter amount from your 2008 Form 306, line 13b	32.	.00
33.	Total Coal Related Tax Credits allowable this year: Add Lines 29, 30, 31 and 32	33.	.00
34.	2008 Coalfield Employment Enhancement Tax Credit earned to be used when completing your 2011 return. Enter amount from your 2008 Form 306, Line 11	34.	.00

Notice

You have received this Schedule VK-1 because the above named Pass-Through Entity (PTE) earned income from Virginia sources and has passed through to you a portion of that Virginia source income based on your ownership of the PTE. A copy of this schedule has been filed with the Virginia Department of Taxation. Everyone who receives Virginia source income is subject to taxation by Virginia regardless of state of residency or domicile. You may be required to file a Virginia tax return even though you may be a nonresident individual or a business domiciled outside of Virginia. To determine if you are required to file a Virginia tax return, consult your tax professional. Information and forms may be obtained at **www.tax.virginia.gov**, or call the Virginia Department of Taxation at 804-367-8031 (individuals) or 804-367-8037 (businesses).

VA Test Case #	7 Resident Form 760
VA Taxpayer Name	Test L Lucky
VA Taxpayer SSN	400007007
NACTP Taxpayer SSN	400001007
NACTP Taxpayer Name	Tess L Lucky
Taxpayer Address	456 Walnut Grove Fairfax, VA 22035
Taxpayer business phone number	3013337537
Dept can discuss with preparer	X or blank
Name/Filing Change	X
Address Change	X
Locality Code	059
Filing Status	1
Exemptions	self, no dependents
FAGI	50665
Additions to Income	code 12-8000
VAGI	58665
Itemized deductions	Schedule A 17173 State income tax 2028 VA itemized of 15145
Deductions	
VATI	42590
Payments/Credits	VA w/holding-2028.00 Credit for tax paid to another state-865
Net Tax	2191
Overpayment Amount	701
Refund	701
Bank Information	RTN-251082615 Checking Account #-000054888800
Sch FED	2106-EZ Number of business miles=1500 Number of commuting miles=5000 Number of other miles=100 Percentage of business use=02270
Sch OSC	(State 1) Filing status claimed on other state's return=1 Person claiming credit=1 qualifying taxable income of other state=4420 VATI=42590 Other state tax liability=213 Other state=MD VA income tax=2191 Inc %=10.4 VATI*Inc%=228 Credit=213

(State 2) Filing status claimed on other state's return=1 Person claiming credit=1 qualifying taxable income of other state=12651 VATI=42590 Other state tax liability=761 Other state=NC VA income tax=2191 Inc %=29.7 VATI*Inc%=652 Credit=652

2008 VA760CG [ ]
Individual Income Tax Return

VA0760108999

Test L Lucky

456 WALNUT GROVE
FAIRFAX VA 22035

Filing Status: 1	Head of Household:	Name or Filing Change: X	Amended:
		Address Change: X	NOL:
		Virginia Return Not Filed Last Year:	Federal Earned Income Credit
			Locality: 059

Exemptions	Dependents	Total	65 and over	Blind	Total
Yourself 1		1			
Spouse					

Your SSN LUCK 400007007

Vendor ID:

Spouse's SSN

1. Fed Adj Gross Income	1.	50665	16a. Your VAGI	16a.	
2. Additions, see Pg 2, Line 3	2.	8000	16b. Spouse's VAGI	16b.	
3. Subtotal	3.	58665	17. Net Tax	17.	2191
4a. Age Deduction - You	4a.		18a. Your Withholding	18a.	2028
4b. Age Deduction - Spouse	4b.		18b. Spouse's Withholding	18b.	
5. Soc Sec & Tier 1 Railroad	5.		19. Estimated Payments	19.	
6. State Inc Tax Overpayment	6.		20. Extension Payments	20.	
7. Other Subtractions, see Pg 2, Line 7	7.		21. Credit for Low Income	21.	
8. Subtotal Subtractions	8.		22. Credit tax paid another state	22.	864
9. Total VAGI	9.	58665	23. Other Credits	23.	
10a. Federal Sch. A Itemized Deductions	10a.	17173	24. Total Payments /Credits	24.	2892
10b. State/Local Income Tax	10b.	2028	25. Tax You Owe	25.	
10. Standard/Itemized Deductions	10.	15145	26. Overpayment Amount	26.	701
11. Exemptions	11.	930	27. Amount to Credit to Next Year's Tax	27.	
12. Deductions VAGI, see Pg 2, Line 9	12.		28. Adjustments/Contributions	28.	
13. Subtotal Lines 10, 11 and 12	13.	16075	**Amount You Owe:** Paid by Credit Card		
14. VA Taxable Income	14.	42590	**Refund:**		701
15. Tax Amount	15.	2191	Bank Routing Number	C	251082615
16. Spouse Tax Adjustment	16.		Bank Account Number		54888800

__LAR __DLAR __LTD $_____ ________________ Office Use:

TEST L LUCKY
400001001

VA0760208999

ADDITIONAL FILING INFORMATION

Farming/ Fishing, Merchant Seaman:

Coalfield Enhancement

Taxpayer Deceased:

Fixed Date Conformity:

Dependent on another's return:

Overseas when due:

Pass-Through-Entity Withholding included on this return:

Additions - SCH ADJ/CG - Part 1

1. Interest on obligations of other state 1.
2. Other Additions:
   a. Fixed Date Conformity 2a.

12 2b. 8000

2c.

3. Total Additions: 3. 8000

Subtractions

4. Income from obligations or securities of the U.S. 4.
5. Disability Income reported as wages 5.

You: ____________

Spouse: ____________

6. Other:
   a. Fixed Date Conformity 6a.

6b.

6c.

6d.

7. Total Subtractions: 7.

Deductions

8. Deduction Code and Amount

8a.

8b.

8c.

9. Total Deductions: 9.

Spouse's Name - Filing Status 3 Only

AGE DEDUCTION DETAILS

You

Spouse

Contact Information

Your Phone 3013337537

Spouse

Dept of Taxation can discuss my return with my preparer. X

Preparer Phone Number

Preparer Info ●

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Your Signature ________________________ Date __________

Spouse's Signature ________________________ Date __________

Preparer Signature ________________________

File by May 1, 2009

2008 Virginia Schedule FED

TEST L LUCKY

456 WALNUT GROVE
FAIRFAX VA 22035

400007007
059

SCHEDULE C, SCHEDULE C-EZ and/or SCHEDULE F INFORMATION

	First Schedule Info.	Second Schedule Info.
1. Schedule Name		
2. Gross Receipts or Sales		
3. Depreciation/ expense deduction		
4. Business Activity Code		
5. Business Locality Code		
6. Car and truck expenses		
7. Inventory at end of year		
8. Number of miles you used your vehicle for: **Business**		
9. Number of miles you used your vehicle for: **Commuting**		
10. Number of miles you used your vehicle for: **Other**		

SCHEDULE 2106 and/or SCHEDULE 2106-EZ INFORMATION

11. Number of miles you used your vehicle for: **Business**	1500	
12. Number of miles you used your vehicle for: **Commuting**	5000	
13. Number of miles you used your vehicle for: **Other**	100	
14. Percent of business use of vehicle for: **Vehicle 1**	02273	
15. Percent of business use of vehicle for: **Vehicle 2**		

SCHEDULE 4562 INFORMATION

16. Property Used more than 50% in a qualified business use: Type of property		
17. Date placed in service		
18. Business/investment use percentage		
19. Cost or other basis		
20. Depreciation deduction		
21. Elected section 179 cost		
22. Business Locality Code		

2008 Virginia Schedule OSC/CG

TEST L LUCKY

400007007

Credit Computation State 1

Claiming border state

1. Filing Status claimed on the other state's return	1	6. Identify the state and **ATTACH** a copy of the other state's return	MD
2. Enter the number below to identify the person claiming the credit 1. You 2. Spouse 3. Joint	1	7. Virginia income tax	2191
3. Qualifying taxable income on which other state's tax is based	4420	8. Income percentage	10.4
4. Virginia taxable income	42590	9. Multiply Line 7 by Line 8	228
5. Qualifying tax liability owed to the other state	213	10. Credit. Enter lesser of Line 5 or 9	213

Credit Computation State 2

11. Filing Status claimed on the other state's return	1	16. Identify the state and **ATTACH** a copy of the other state's return	NC
12. Enter the number below to identify the person claiming the credit 1. You 2. Spouse 3. Joint	1	17. Virginia income tax	2191
13. Qualifying taxable income on which other state's tax is based	12651	18. Income percentage	29.7
14. Virginia taxable income	42590	19. Multiply Line 17 by Line 18	651
15. Qualifying tax liability owed to the other state	761	20. Credit. Enter lesser of Line 15 or 19	651

Credit Computation State 3

21. Filing Status claimed on the other state's return		26. Identify the state and **ATTACH** a copy of the other state's return	
22. Enter the number below to identify the person claiming the credit 1. You 2. Spouse 3. Joint		27. Virginia income tax	
23. Qualifying taxable income on which other state's tax is based		28. Income percentage	
24. Virginia taxable income		29. Multiply Line 27 by Line 28	
25. Qualifying tax liability owed to the other state		30. Credit. Enter lesser of Line 25 or 29	

31. Total Credit. 864

FORM **505**

MARYLAND NONRESIDENT INCOME TAX RETURN

2008

OR FISCAL YEAR BEGINNING , ENDING

$

SSN 400007007		SPOUSE'S SSN
Your First Name: TEST	Initial: L	Last Name: LUCKY
Spouse's First Name	Initial	Last Name

PRESENT ADDRESS (No. and street): 456 WALNUT GROVE

City or Town	State	Zip Code
FAIRFAX	VA	22035

YOUR FILING STATUS - See Instruction 1 to determine if you are required to file.

1. X Single (If you can be claimed on another person's tax return, use Filing Status 6.)
2. ___ Married filing joint return or spouse had no income
3. ___ Married filing separately — SPOUSE'S SOCIAL SECURITY NUMBER
4. ___ Head of household
5. ___ Qualifying widow(er) with dependent child
6. Dependent taxpayer (Enter 0 in Exemption Box (A) - See Instruction 7)

RESIDENCE INFORMATION - See Instruction 9

Enter your state of legal residence. VA

Were you a resident for the entire year of 2008? Yes X No If no, attach explanation.

Are you or your spouse a member of the military? Yes No X

Did you file a Maryland income tax return for 2007? Yes ___ No X

If "Yes," was it a ___ Resident or a ___ Nonresident return?

Advise dates you resided within Maryland for 2008. If none, enter "NONE."

FROM NONE TO NONE

EXEMPTIONS - See Instr 10

(A) Yourself X Spouse ___ (B) Check here if you are: ___ 65 or over ___ Blind; Spouse is: ___ 65 or over ___ Blind

		Box		Amount
Enter No. Checked	(A)	1	See Instr 10 $	3200
Enter No. Checked	(B)		X $1,000 $	
Enter No. Checked in Cols 4 & 5	(C)		See Instr 10 $	
Enter the Total Exemptions (Add A, B, and C)	(D)	1	Total Amt $	3200

(C) Dependents: (1) First name	Last name	(2) Dependent's SSN	(3) Dependent's relationship to you	(4) Reg	(5) 65 or Over

Place your CHECK or MONEY ORDER on top of your wage and tax statements and attach here with ONE staple

INCOME AND ADJUSTMENTS INFORMATION (See Instruction 11)

	Line	FEDERAL INCOME (LOSS)	MARYLAND INCOME (LOSS)	NON-MARYLAND INCOME (LOSS)
1. Wages, salaries, tips, etc	1	40565	6800	33765
2. Taxable interest income	2	100		100
3. Dividend income	3			
4. Taxable refunds, credits or offsets of state and local income taxes	4			
5. Alimony received	5			
6. Business income or (loss)	6			
7. Capital gain or (loss)	7			
8. Other gains or (losses) (from federal Form 4797)	8			
9. Taxable amount of pensions, IRA distributions, and annuities	9			
10. Rents, royalties, partnerships, estates, trusts, etc. (Check appropriate item)	10			
11. Farm income or (loss)	11			
12. Unemployment compensation (insurance)	12			
13. Taxable amount of social security and tier 1 railroad retirement benefits	13			
14. Other income (including lottery or other gambling winnings)	14	10000		10000
15. Total income (Add lines 1 through 14)	15	50665	6800	43865
16. Total adjustments to income from federal return (IRA, alimony, etc.)	16			
17. Adjusted gross income (Subtract line 16 from 15)	17	50665	6800	43865

ADDITIONS TO INCOME (See Instruction 12)

	Line	Dollars Cents
18. Non-Maryland loss	18	
19. Other (Enter code letter(s) from Instruction 12)	19	
20. Total additions (Add lines 18 and 19)	20	
21. Total federal adjusted gross income & Maryland additions (Add lines 17 (Column 1) and 20)	21	50665

SUBTRACTIONS FROM INCOME (See Instruction 13)

	Line	Amount
22. Taxable Military Income of Nonresident	22	43865
23. Other (Enter code letter(s) from Instruction 13) C	23	45
24. Total subtractions (Add lines 22 and 23)	24	43910
25. Maryland adjusted gross income before subtraction of non-Maryland income. (Subtract line 24 from line 21)	25	6755

DEDUCTION METHOD (All taxpayers must select one method and check the appropriate box)

STANDARD DEDUCTION METHOD See Instruction 15 and worksheet. Enter amount on line 26a — 26a

ITEMIZED DEDUCTION METHOD Complete lines 26b, c and d — X

	Line	Amount
Total federal itemized deductions (from line 29 federal Schedule A)	26b	17173
State and local **income** taxes included in federal Schedule A, line 5	26c	2028
Net itemized deductions (Subtract line 26c from line 26b)	26d	15145

26. Deduction amount (Multiply lines 26a or 26d by the AGI factor) 26e. 13.33 (from worksheet in Instruction 14) — 26 — 2019

COM RAD 08 0219 012

FORM **505** 2008

MARYLAND
NONRESIDENT
INCOME TAX RETURN

LUCKY ZTP10086.ETR 275 400-00-7007 2008.01

NAME TEST L LUCKY SSN 400007007

Line	Description	Box	Dollars Cents
27.	Net income (Subtract line 26 from line 25)	27	4736
28.	Total exemption amount (from EXEMPTIONS area, page 1) See Instruction 10	28	3200
29.	Enter your AGI factor (from worksheet in Instruction 14)	29	.1333
30.	Maryland exemption allowance (Multiply line 28 by line 29).	30	427
31.	Taxable net income (Subtract line 30 from line 27) Figure tax on Form 505NR.	31	4309
	MARYLAND TAX COMPUTATION - COMPLETE FORM 505NR BEFORE CONTINUING		
32a.	**Maryland tax** (from line 16 of Form 505NR (attach Form 505NR)	32a	153
32b.	Special nonresident tax from line 17 of Form 505NR (attach Form 505NR)	32b	54
32c.	Total Maryland tax. (Add lines 32a and 32b)	32c	207
33.	Earned income credit from worksheet in Instruction 20 ▶	33	
34.	Poverty level credit from worksheet in Instruction 20 ▶	34	
35.	Other income tax credits for individuals from Part G, line 8 of Form 502CR. (Attach Form 502CR)	35	
36.	Business tax credits (Attach Form 500CR) ▶	36	
37.	Total credits (Add lines 33 through 36)	37	
38.	Maryland tax after credits (Subtract line 37 from line 32c) If less than 0, enter 0	38	207
39.	Contribution to Chesapeake Bay and Endangered Species Fund (See Instruction 21) ▶	39	
40.	Contribution to Fair Campaign Financing Fund (See Instruction 21) ▶	40	
41.	Contribution to Maryland Cancer Fund (See Instruction 21) ▶	41	
42.	**Total Maryland income tax and contributions** (Add lines 38 through 41)	42	207
43.	Total Maryland tax withheld (Enter total from and attach your W-2 and 1099 forms if MD tax is withheld) ▶	43	250
44.	2008 est tax payments, amount applied from 2007 return, payments made with Form 502E and Form MW506NRS ▶	44	
45.	Refundable earned income credit from worksheet in Instruction 20 ▶	45	
46.	Nonresident tax paid by pass-through entities (Attach Schedule K-1 or other statement) ▶	46	
47.	Refundable income tax credits from Part H, line 6 of Form 502CR (Attach Form 502CR. See Instruction 22)	47	
48.	Total payments and credits (Add lines 43 through 47)	48	250
49.	Balance due (If line 42 is more than line 48, subtract line 48 from line 42) ▶	49	
50.	Overpayment (If line 42 is less than line 48, subtract line 42 from line 48) ▶	50	43
51.	Amount of overpayment **TO BE APPLIED TO 2009 ESTIMATED TAX** ▶	51	
52.	Amount of overpayment **TO BE REFUNDED TO YOU** (Subtract line 51 from line 50) See line 55 **REFUND** ▶	52	43
53.	Interest charges from Form 502UP ______ or for late filing ______ (See Instruction 23) Total ▶	53	
54.	**TOTAL AMOUNT DUE** (Add line 49 and line 53). IF $1 OR MORE, PAY IN FULL WITH THIS RETURN	54	

For credit card or electronic payment check here ______ and see Instruction 25.

DIRECT DEPOSIT OF REFUND (See Instruction 23) Please be sure the account information is correct.

55. To choose the direct deposit option, complete the following information: **55a.** Type of account: ▶___ Checking ___ Savings

55b. Routing number ▶__________ **55c.** Account number ▶__________

▶ 3013337537 Daytime telephone no. | ______ Home telephone no. | ▶ ______ CODE NUMBERS (3 digits per box)

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge. Check here X if you authorize your preparer to discuss this return with us.

Make checks payable to: COMPTROLLER OF MARYLAND. It is recommended that you include your social security number on check using blue or black ink. Mail to: Comptroller of Maryland, Revenue Administration Division, Annapolis, Maryland 21411-0001

Your signature ______ Date ______ ▶ Preparer's SSN or PTIN ______ Signature of preparer other than taxpayer

Spouse's signature ______ Date ______ Address and telephone number of preparer

D-400 (71) 9-17-08

< Staple W-2s Here

Individual Income Tax Return 2008
North Carolina Department of Revenue

For calendar year 2008, or fiscal year beginning 08 and ending

TEST L LUCKY
456 WALNUT GROVE
FAIRFAX VA 22035 FOREI

Your SSN: 400007007

Spouse's SSN:

NC Public Campaign Fund
Select 'Yes' if you want to designate $3 of taxes to this special Fund for voter education materials and for candidates who accept spending limits. Selecting 'Yes' does not change your tax or refund.

You ☐ Yes ☐ No

Your Spouse ☐ Yes ☐ No

Filing Status Year spouse died:

☒ 1. Single
☐ 2. Married Filing Jointly
☐ 3. Married Filing Separately
☐ 4. Head of Household
☐ 5. Widow(er) with Dependent Child

☐ Select box if you or your spouse were out of the country on April 15 and a U.S. citizen or resident.

☐ Select box if return is filed and signed by Executor or Administrator.

Number of Exemptions Claimed: X 01

☐ Return for deceased taxpayer

Date of death:

☐ Return for deceased spouse

Date of death:

	You	Spouse
Select box if you or your spouse were a nonresident of NC for the entire year.	☐	☐
Select box if you or your spouse moved into or out of NC during the year.	☐	☐

NC Political Parties Financing Fund
Select appropriate box if you want to designate $3 to this fund. Your tax remains the same whether or not you make a designation.

You	Your Spouse
☐ Democratic	☐ Democratic
☐ Republican	☐ Republican
☐ Libertarian	☐ Libertarian
☐ Unspecified	☐ Unspecified

For Computer Use Only

FS 1 EX 01 PP Y DT N DS N OC N EA N

LUCK 456 22035 NRT Y NRS N PYT N PYS N

TEST L LUCKY 400007007 PCT PFT 0

PCS PFS 0

456 WALNUT GROVE FAIRFAX VA 22035

AGI	50665	20C	0	30	3000	42	0
06	29992	20D	0	32	2028	43	2000
07	10828	22A	178	33	2028	44	0
09	2000	22C	0	34	800	45	0
15	0	EU		35	0	46	
17	0	23	178	36	0		0
19A	580	25	0	37	8000	49	18405
19B	0	26	0	39	0	50	56665
20A	0	28	0	40	0		
20B	0	29	17173	41	0		

7020171009

NCDOR Use Only

TN 3013337537 PN 9413543453 PP 001234567

Sign Return Below ☐ **Refund Due** 0 ☒ **Payment Due** 178

I certify that, to the best of my knowledge, this return is accurate and complete.

Your Signature Date

Spouse's Signature (If filing joint return, both must sign.) Date

Home Telephone Number (Include area code)

If prepared by a person other than taxpayer, this certification is based on all information of which the preparer has any knowledge.

Paid Preparer's Signature Date

Paid Preparer's FEIN, SSN, or PTIN Paid Preparer's Telephone Number

If you ARE NOT due a refund, mail return, any payment, and Form D-400V to: NCDOR, P.O. Box 25000, Raleigh, N.C. 27640-0640

If REFUND mail to: NCDOR, P.O. Box R, Raleigh, N.C. 27634-0001

D 9/25/08 JH Revisions

Last Name (First 10 Characters) LUCKY Your Social Security Number 400007007

D-400 Line-by-Line Information

AGI	Federal Adjusted Gross Income	AGI	50665
6.	Taxable Income from Federal Return	6.	29992
7.	Additions to Federal Taxable Income	7.	10828
8.	Add Lines 6 and 7	8.	40820
9.	Deductions from Federal Taxable Income	9.	2000
10.	Line 8 minus Line 9	10.	38820
11.	Same as Line 10	11.	38820
12.	Part-year residents and nonresidents	12.	0.3248
13.	N.C. Taxable Income	13.	12609
14.	N.C. Income Tax	14.	758
15.	Tax Credits	15.	0
16.	Line 14 minus Line 15	16.	758
17.	Consumer Use Tax	17.	0
18.	Add Lines 16 and 17	18.	758
	North Carolina Income Tax Withheld		
19a.	Your Income Tax Withheld	19a.	580
19b.	Spouse's Income Tax Withheld	19b.	0
	Other Tax Payments		
20a.	2008 Estimated Tax	20a.	0
20b.	Paid with Extension	20b.	0
20c.	Partnership	20c.	0
20d.	S Corporation	20d.	0
21.	North Carolina Earned Income Credit	21.	0
22.	Add Lines 19a through 21	22.	580
23a.	If Line 18 is more than Line 22, subtract and enter the result	23a.	178
23b.	Penalties and interest	23b.	0
EU	Exception to underpayment of estimated tax	EU	
23c.	Interest on the underpayment of estimated income tax	23c.	0
24.	**Pay this Amount**	24.	178
25.	If Line 18 is less than Line 22, subtract and enter the result	25.	0
	Amount of Refund to Apply to:		
26.	Amount of Line 25 to be applied to 2009 Estimated Income Tax	26.	0
27.	N.C. Nongame and Endangered Wildlife Fund	27.	0
28.	Add Lines 26 and 27	28.	0
29.	**Amount to be Refunded**	29.	0

	Additions to Federal Taxable Income		
30.	Itemized deductions or standard deduction from your federal return	30.	17173
31.	N.C. standard deduction Single \$3,000; Head of household \$4,400; Qualifying widow(er) \$6,000; Married filing jointly \$6,000; Married filing separately: If your spouse does NOT claim itemized deductions \$3,000; If your spouse claims itemized deductions \$0 NOTE: If 65 or older or blind or if someone can claim you as a dependent, see worksheet.		3000
32.	Line 30 minus 31 - Amount cannot be less than zero	32.	14173
33.	State, local, and foreign income taxes or general sales taxes	33.	2028
34.	If standard deduction, enter amount from Line 32. If itemizing, enter Line 32 or 33, whichever is less.	34.	2028
35.	Personal exemption adjustment	35.	800
36.	Interest income from other states	36.	0
37.	Adjustment for domestic production activities (See instructions)	37.	0
38.	Adjustment for bonus depreciation	38.	0
39.	Other federal taxable income additions	39.	8000
40.	**Total additions**	40.	10828
	Deductions from Federal Taxable Income		
41.	State or local income tax refund	41.	0
42.	Interest income from obligations of US or US' possessions	42.	0
43.	Social Security and Railroad Retirement Benefits	43.	0
44.	Bailey settlement retirement benefits	44.	0
45.	Other retirement benefits	45.	2000
46.	Severance wages	46.	0
47.	Adjustment for additional first-year depreciation added back in 2002, 2003, and 2004 (See instructions)	47.	0
48.	Contributions to North Carolina's National College Savings Program (NC 529 Plan) (See instructions)	48.	0
49.	Other federal taxable income deductions	49.	0
50.	**Total deductions**	50.	2000
	Part-Year Residents and Nonresidents		
51.	All income while a part-year NC resident and NC source income while a nonresident	51.	18405
52.	Total income from all sources	52.	56665
53.	Divide Line 51 by Line 52	53.	0.3248

N.C. Residency Dates for Part-Year Residents

	Beginning	Ending
Taxpayer:		
Spouse:		

This page must be filed with the first page of this form.

VA Test Case #	8 Resident Form 760
VA Taxpayer Name	Test U Phrozintowes
VA Taxpayer SSN	400007008
NACTP Taxpayer SSN	400001008
NACTP Taxpayer Name	Test U Phrozintowes
Taxpayer Address	1832 North Pole Ln Winchester, VA 22604
Dept can discuss with preparer	X or blank
Name/Filing Change	X
Address Change	X
Locality Code	840
Federal Earned Income Credit Indicator	X
Federal Earned Income Credit Amount	3785
Dependent Names/SSNs	Jessica Lee 400553008 Tammy Ty 400554008 Sammy Phrozintowes 400555008
Filing Status	HOH
Exemptions	Taxpayer plus 3 dependents
FAGI	NACTP FAGI=28650 VA FAGI=20650
VAGI	20650
Deductions	code 102 - 1000
VATI	12930
Payments/Credits	VA w/holding-980.00 CLI=517
Overpayment Amount	980
Adjustments and contibutions	Consumer Use tax removed
Refund	980
Taxpayer PIN	12345
Taxpayer Prior Yr FAGI	421314
Sch ADJ	Total Exemptions=4 Personal exemptions=4 Exemptions*300=1200 FEIC=3785 FEIC*20%= 757 Greater of Line 13 or 15=1200 Credit=517

2008 **VA760CG** ( )
Individual Income Tax Return

TEST U PHROZINTOWES

1832 NORTH POLE LN
WINCHESTER VA 22604

Filing Status: 1

Head of Household: X

Name or Filing Change: X

Address Change: X

Virginia Return Not Filed Last Year:

Amended:

NOL:

Federal Earned Income Credit X 3785.

Locality: 840

Exemptions	Dependents	Total	65 and over	Blind	Total
Yourself	1	3	4		
Spouse					

Your SSN PHRO 400007008

Vendor ID:

Spouse's SSN

Line	Description	Line	Amount
1.	Fed Adj Gross Income	1.	20650.
2.	Additions, see pg 2, Line 3	2.	
3.	Subtotal	3.	20650.
4a.	Age Deduction - You	4a.	
4b.	Age Deduction - Spouse	4b.	
5.	Soc Sec & Tier 1 Railroad	5.	
6.	State Inc Tax Overpayment	6.	
7.	Other Subtractions, see pg 2, Line 7	7.	
8.	Subtotal Subtractions	8.	
9.	Total VAGI	9.	20650.
10a.	Federal Sch. A Itemized Deductions	10a.	
10b.	State/Local Income Tax	10b.	
10.	Standard/Itemized Deductions	10.	3000.
11.	Exemptions	11.	3720.
12.	Deductions VAGI, see Pg 2, Line 9	12.	1000.
13.	Subtotal Lines 10, 11 and 12	13.	7720.
14.	VA Taxable Income	14.	12930.
15.	Tax Amt.	15.	517.
16.	Spouse Tax Adjustment	16.	

Line	Description	Line	Amount
16a.	Your VAGI	16a.	
16b.	Spouse's VAGI	16b.	
17.	Net Tax	17.	517.
18a.	Your Withholding	18a.	980.
18b.	Spouse's Withholding	18b.	
19.	Estimated Payments	19.	
20.	Extension Payments	20.	
21.	Credit for Low Income	21.	517.
22.	Credit tax paid another state	22.	
23.	Other Credits	23.	
24.	Total Payments /Credits	24.	1497.
25.	Tax You Owe	25.	
26.	Overpayment Amount	26.	980.
27.	Amount to Credit to Next Year's Tax	27.	
28.	Adjustments/Contributions	28.	
	Amount You Owe: Paid by Credit Card		
	Refund:		980.
	Bank Routing Number		
	Bank Account Number		

—LAR —DLAR —LTD $ ____________

1031 RF 10/7/08

Office Use: TP

TEST U PHROZINTOWES
400007008

VA0760208999

ADDITIONAL FILING INFORMATION

Farming/ Fishing, Merchant Seaman:

Coalfield Enhancement

Taxpayer Deceased:

Fixed Date Conformity:

Dependent on another's return:

Overseas when due:

Pass-Through-Entity Withholding included on this return:

Additions - SCH ADJ/CG - Part 1

1. Interest on obligations of other state — 1.
2. Other Additions:
   a. Fixed Date Conformity — 2a.
   2b.
   2c.
3. Total Additions: — 3.

Subtractions

4. Income from obligations or securities of the U.S. — 4.
5. Disability Income reported as wages — 5.
   You: ___________
   Spouse: ____________
6. Other:
   a. Fixed Date Conformity — 6a.
   6b.
   6c.
   6d.
7. Total Subtractions: — 7.

Deductions

8. Deduction Code and Amount

Code	Line	Amount
102	8a.	1000
	8b.	
	8c.	

9. Total Deductions: — 9. 1000

Spouse's Name - Filing Status 3 Only

AGE DEDUCTION DETAILS

You

Spouse

Contact Information

Your Phone

Spouse

Dept of Taxation can discuss my return with my preparer. X

Preparer Phone Number

Preparer Info ●

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Your Signature____Date____________

Spouse's Signature____________________________________Date____________

Preparer Signature____

File by May 1, 2009

2008 Virginia Schedule ADJ/CG Part 2

VA0ADJ108999

TEST U PHROZINTOWES 400007008

Tax Credit for Low Income Individuals or VA Earned Income Credit

10. Exemption Information	Social Security Number	VAGI
a. TEST U PHROZIN	400553008	20650
b.		0
c. TAMMY TY	400554008	0
d. SAMMY PHROZIN	400555008	0
e. Total Family VAGI	10e.	20650

11. Total Exemptions	11.	4
12. Personal Exemptions	12.	4
13. Form 760 exemptions multiply Line 12 by $300	13.	1200
14. Federal Earned Income Credit	14.	3785
15. Multiply Line 14 by 20% (.20)	15.	757
16. Greater of Line 13 or Line 15	16.	1200
17. Credit (Lesser of Line 16 above or Page 1, Line 17)	17.	517

Adjustments to Amount of Tax

18. Addition to Tax 18.

a. Addition from Form 760C

b. Addition from Form 760F

19. Penalty 19.

a. Late Filing Penalty

b. Extension Penalty

20. Interest 20.

21. Consumer's Use Tax 21

22. Voluntary Contributions from overpaid taxes

22a.

22b.

23. Other Voluntary Contributions

23a.

23b.

School Foundation Contributions

23c.

23d.

24. Total Adjustments

AVOID DELAYS. If this schedule contains information, always submit it with your return.

VA Test Case #	9 Resident Form 760
VA Taxpayer Name	Test G Herbalist
VA Taxpayer SSN	400007010
NACTP Taxpayer SSN	400001010
NACTP Taxpayer Name	Test G Herbalist
Taxpayer DOB	041538 (changed for VA age deduction)
Taxpayer Address	50 Feel Good Avenue Williamsburg, VA 23187
Home phone number	8055551222
Taxpayer business phone number	8055552121
Dept can discuss with preparer	X or blank
Locality Code	830
Filing Status	1
Exemptions	self, 65 or over
FAGI	91591
Subtractions from Income	Age deduction-12000.00
VAGI	79591
Deductions from Income	Code 112-12462.00
VATI	62399
Payments/Credits	est'd pymts-4775 other credits-250.00
Overpayment Amount	1694
Refund	1694
Bank Information	RTN-123456780 Account #-58592310
Taxpayer PIN	19821
Taxpayer Prior Yr FAGI	96513
Sch CR	Maximum NR credits=3330 LTC insurance line 79a=4/15/2006 line Months covered =12 line 80=1500 line 80a=225 line 80b=0 line 80c=225 line 81=1500 line 81a=225 line 81b=225 81c = 0 line 82=225 line 83=225 line 84=blank line 105=25 line 106=25 line 107=250 line 116=250
Sch CR Attachment/Long Term Health Care	Date 1st pymt=01012008 Date last pymt=12012008 Total annual premium=1500 Policy number 1234567891234567891234

2008 VA760CG ( )
Individual Income Tax Return

TEST G HERBALIST

50 FEEL GOOD AVENUE
WILLIAMSBURG VA 23187

Filing Status:	1	Head of Household:			
Exemptions	Dependents	Total	65 and over	Blind	Total
Yourself	1	1	1		1
Spouse					

Vendor ID:

Name or Filing Change:		Amended:	
Address Change:		NOL:	
Virginia Return Not Filed Last Year:		Federal Earned Income Credit Locality:	830
Your SSN	HERB		400007010
Spouse's SSN			

1.	Fed Adj Gross Income	1.	91591
2.	Additions, see pg 2, Line 3	2.	
3.	Subtotal	3.	91591
4a.	Age Deduction - You	4a.	12000
4b.	Age Deduction - Spouse	4b.	
5.	Soc Sec & Tier 1 Railroad	5.	
6.	State Inc Tax Overpayment	6.	
7.	Other Subtractions, see pg 2, Line 7	7.	
8.	Subtotal Subtractions	8.	12000
9.	Total VAGI	9.	79591
10a.	Federal Sch. A Itemized Deductions	10a.	
10b.	State/Local Income Tax	10b.	
10.	Standard/Itemized Deductions	10.	3000
11.	Exemptions	11.	1730
12.	Deductions VAGI, see Pg 2, Line 9	12.	12462
13.	Subtotal Lines 10, 11 and 12	13.	17192
14.	VA Taxable Income	14.	62399
15.	Tax Amt.	15.	3331
16.	Spouse Tax Adjustment	16.	

16a.	Your VAGI	16a.	
16b.	Spouse's VAGI	16b.	
17.	Net Tax	17.	3331
18a.	Your Withholding	18a.	
18b.	Spouse's Withholding	18b.	
19.	Estimated Payments	19.	4775
20.	Extension Payments	20.	
21.	Credit for Low Income	21.	
22.	Credit tax paid another state	22.	
23.	Other Credits	23.	250
24.	Total Payments /Credits	24.	5025
25.	Tax You Owe	25.	
26.	Overpayment Amount	26.	1694
27.	Amount to Credit to Next Year's Tax	27.	
28.	Adjustments/Contributions	28.	
	Amount You Owe: Paid by Credit Card		
	Refund:		1694
	Bank Routing Number	C	123456780
	Bank Account Number		58592310

—LAR —DLAR —LTD $ ————

Office Use:

1031 RF 10/7/08

ADDITIONAL FILING INFORMATION

Farming / Fishing, Merchant Seaman:

Taxpayer Deceased:

Dependent on another's return:

Pass-Through-Entity Withholding included on this return:

Coalfield Enhancement

Fixed Date Conformity:

Overseas when due:

Additions - SCH ADJ/CG - Part 1

1. Interest on obligations of other state 1.
2. Other Additions:
   a. Fixed Date Conformity 2a.

   2b.

   2c.

3. Total Additions: 3.

Subtractions

4. Income from obligations or securities of the U.S. 4.
5. Disability Income reported as wages 5.
   You:
   Spouse:
6. Other:
   a. Fixed Date Conformity 6a.

   6b.

   6c.

   6d.

7. Total Subtractions: 7.

Deductions

8. Deduction Code and Amount

112 8a. 12462 .

8b.

8c.

9. Total Deductions: 9. 12462

Spouse's Name - Filing Status 3 Only

AGE DEDUCTION DETAILS

You 041538 91591

Spouse

Contact Information

Your Phone 8055551222

Spouse

Dept of Taxation can discuss my return with my preparer.

Preparer Phone Number 9413543453

Preparer Info 001234567 • 7

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Your Signature ______________________ Date __________

Spouse's Signature ______________________ Date __________

Preparer Signature ______________________ Date __________

2008
Schedule CR

CREDIT COMPUTATION SCHEDULE - See Instrs for required attachments.
Attach this to your return. See instrs for other required attachments.

TEST G HERBALIST

400007010

PART I - MAXIMUM NONREFUNDABLE CREDITS

1 Enter the total tax computed on your return less the total of Spouse Tax Adjustment, Credit for Low Income Individuals or VA Earned Income Credit and Credit for Tax Paid to Another State. The maximum nonrefundable credits allowable on line 107 of Schedule CR may not exceed this amount 1 3331

PART II - ENTERPRISE ZONE ACT CREDIT

2 **Credit allowable this year from Form 301** (attach Form 301) 2

PART III - NEIGHBORHOOD ASSISTANCE ACT CREDIT

3 Authorized amount of Neighborhood Assistance Act Credit 3 ________

4 Carryover credit from prior year(s) (attach computation) . . 4 ________

5 Add Line 3 and Line 4. 5 ________

6 **Credit allowable this year:** Line 5 or balance of maximum credit available, whichever is less 6

7 Carryover credit to next year: Line 5 less Line 6 (applicable only if within 5 year carryover period) . . . . . 7 ________

PART IV - RECYCLABLE MATERIALS PROCESSING EQUIPMENT CREDIT

8 Enter 10% of qualifying recyclable equipment cost . . . . . 8 ________

9 Carryover credit from prior year(s) (attach computation) . . 9 ________

10 Add Lines 8 and 9 . . . . 10 ________

11 Enter 40% of tax per return . . . . 11 ________

12 Maximum recyclable materials processing equipment credit. Line 10 or Line 11, whichever is less . . . . 12 ________

13 **Credit allowable this year:** Line 12 or balance of maximum credit available, whichever is less 13

14 Carryover credit to next year: Line 10 less Line 13 (applicable only if within 10 year carryover period) . . . . . 14 ________

PART V - CONSERVATION TILLAGE EQUIPMENT CREDIT

15 Enter 25% of qualifying property cost or $4,000, whichever is less . . 15 ________

16 Carryover credit from prior year(s) (attach computation) . . 16 ________

17 Add Line 15 and Line 16 . . . . 17 ________

18 **Credit allowable this year:** Line 17 or balance of maximum credit available, whichever is less 18

19 Carryover credit to next year: Line 17 less Line 18 (applicable only if within 5 year carryover period) . . . . . 19 ________

PART VI - FERTILIZER AND PESTICIDE APPLICATION EQUIPMENT CREDIT

20 Enter 25% of current qualifying equipment cost or $3,750, whichever is less. . . . . 20 ________

21 Carryover credit from prior year(s) (attach computation) . . 21 ________

22 Add Line 20 and Line 21 . . . . 22 ________

23 **Credit allowable this year:** Line 22 or balance of maximum credit available, whichever is less 23

24 Carryover credit to next year: Line 22 less Line 23 (applicable only if within 5 year carryover period) . . . . . 24 ________

PART VII - RENT REDUCTION PROGRAM CREDIT

25 Enter 50% of qualifying rent reductions . . . . 25 ________

26 Carryover credit from prior year(s) (attach computation) . . 26 ________

27 Add Line 25 and Line 26 . . . . 27 ________

28 **Credit allowable this year:** Line 27 or balance of maximum credit available, whichever is less 28

29 Carryover credit to next year: Line 27 less Line 28 (applicable only if within 5 year carryover period) . . . . . 29 ________

See Instructions for required attachments.

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PART VIII - CLEAN-FUEL VEHICLE AND VEHICLE EMISSIONS TESTING EQUIPMENT

Clean-fuel vehicle and qualified electric vehicle credit

30	**EXPIRED**	30	
31	Carryover credit from prior year(s) (attach computation)	31	
32	Add Lines 30 and 31	32	
33	Line 32 or balance of maximum credit available, whichever is less	33	
34	Carryover credit to next year: Line 32 less Line 33 (applicable only if within 5 year carryover period)	34	

Vehicle emissions testing equipment credit

35	Enter 20% of the purchase or lease price paid during the year for qualified vehicle emissions testing equipment	35	
36	Carryover credit from prior year(s) (attach computation)	36	
37	Add Line 35 and Line 36	37	
38	Enter the amount from Line 37 or the balance of maximum credit available, whichever is less	38	
39	Carryover credit to next year; Line 37 less Line 38 (only if within 5 year carryover period)	39	

PART IX - MAJOR BUSINESS FACILITY JOB TAX CREDIT

40a	**Credit amount authorized by the Department of Taxation**	40a	
40	**Credit allowable this year:** Line 40a or the balance of the maximum credit available, whichever is less	40	
41	Carryover credit to next year. Compute on Form 304 if within the 10 year carryover period (Line 40a less Line 40)	41	

PART X - FOREIGN SOURCE RETIREMENT INCOME TAX CREDIT

42	Qualifying taxable income on which the tax in the foreign country is based	42	
43	Virginia taxable income. See instructions.	43	
44	Qualifying tax paid to the foreign country. Enter name of country: ________	44	
45	Virginia income tax. See instructions	45	
46	Income percentage. Divide Line 42 by Line 43. Compute to one decimal place, not to exceed 100%. For example, 0.3163 becomes 31.6%	46	
47	Multiply Line 45 by Line 46	47	
48	**Credit allowable this year:** Enter the lesser of Line 44 or Line 47, not to exceed the balance of maximum credit available	48	

PART XI - HISTORIC REHABILITATION TAX CREDIT

49	Enter the amount of eligible expenses (attach certificate)	49	
50	Multiply the amount on Line 49 by 25%.	50	
51	Carryover credit from prior year(s) (attach computation)	51	
52	Add Line 50 and Line 51	52	
53	**Credit allowable this year:** Enter the amount from Line 52 or the balance of maximum credit available, whichever is less	53	
54	Carryover credit to next year: Line 52 less Line 53. (10 year carryover period)	54	

See Instructions for required attachments.

400007010

TEST G HERBALIST

PART XII - DAY-CARE FACILITY INVESTMENT TAX CREDIT

55 Enter 25% of eligible expenses, not to exceed $25,000 . . . . 55 ______

56 Carryover credit from prior year(s) (attach computation) . . . . 56 ______

57 Add Line 55 and Line 56 . . . . 57 ______

58 **Credit allowable this year:** Enter the amount from Line 57 or the balance of maximum credit available, whichever is less 58

59 Carryover credit to next year: Line 57 less Line 58. (3 year carryover period. See instructions for limitations). . 59 ______

PART XIII - LOW-INCOME HOUSING CREDIT

60 Enter allowable credit (attach certification form) . . . . . . 60 ______

60a Carryover credit from prior year(s) (attach computation) . . 60a ______

60b Add Line 60 and Line 60a. . . . . 60b ______

61 **Credit allowable this year:** Enter amount from Line 60b or the balance of maximum credit available, whichever is less 61

62 Carryover credit to next year: Line 60b less Line 61 (5 year carryover period) . . . . 62 ______

PART XIV - AGRICULTURAL BEST MANAGEMENT PRACTICES TAX CREDIT

63 Enter 25% of qualified expenditures, not to exceed $17,500 (attach certificate) . . . . 63 ______

64 Carryover credit from prior year(s) (attach computation) . . 64 ______

65 Add Line 63 and Line 64 . . . . 65 ______

66 **Credit allowable this year:** Enter amount from Line 65 or the balance of maximum credit available, whichever is less. 66

67 Carryover credit to next year: Line 65 less Line 66. (5 year carryover period.) . . . . 67 ______

PART XV - QUALIFIED EQUITY AND SUBORDINATED DEBT INVESTMENTS TAX CREDIT

		You		Spouse
68	Enter the amount of qualified equity and subordinated Debt Investments Tax Credit authorized by the Virginia Department of Taxation.	68A ______	B	______
69	Carryover credit from prior year(s) (attach computation)	69A ______	B	______
70	Add Lines 68 and 69	70A ______	B	______

71 **Credit allowable this year:** Enter the amount on Line 70 or the balance of maximum credit available, whichever is less (not to exceed $50,000 per taxpayer) . . . . Your Credit 71A

Be sure to claim the proper credit on the total lines . . . . Spouse Credit 71B

72 Carryover to next year: Line 70 less Line 71 (15 year carryover period). . . . 72A ______ B ______

PART XVI -WORKER RETRAINING TAX CREDIT

73 Enter amount of worker retraining tax credit authorized by the Virginia Department of Taxation . . . . 73 ______

74 Carryover credit from prior year(s) (attach computation) . . 74 ______

75 Add Line 73 and Line 74 . . . . 75 ______

76 **Credit allowable this year:** Enter the amount from Line 75 or the balance of maximum credit available, whichever is less. 76

77 Carryover credit to next year: Line 75 less Line 76 (3 year carryover period) . . . . 77 ______

PART XVII - WASTE MOTOR OIL BURNING EQUIPMENT CREDIT

78 Enter 50% of the purchase price paid during the taxable year for equipment used exclusively for burning waste motor oil at your facility . . . 78 ______

79 **Credit allowable this year:** Enter the amount from Line 78 up to $5,000 not to exceed balance of maximum credit available 79

See Page 6 for required attachments.

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PART XVIII – CREDIT FOR PURCHASE OF LONG-TERM CARE INSURANCE

			Months Covered
	Enter the date policy was issued to you. Issue date must be on or after 1/01/2006.	04/15/2006 You	12
	Enter the date policy was issued to your spouse. Issue date must be on or after 1/01/2006.	Spouse	
80	If the policy for which you are claiming the credit was purchased prior to 2008, enter the amount of the premiums paid for the rst 12 months of coverage. If the policy was purchased on or after 1/1/08, skip to line 81 ... 80	1500	
80a	Multiply Line 80 by 15% (.15). ... 80a	225	
80b	Enter total amount of credits claimed for this policy in prior years. ... 80b		
80c	Subtract Line 80b from Line 80a. This is the maximum amount of credit that you may claim for 2008. If Line 80b is equal to Line 80a, you may no longer claim this credit for this policy. ... 80c	225	
81	Enter the amount premium paid in 2008. ... 81	1500	
81a	Multiply Line 81 by 15% (.15) ... 81a	225	
81b	Enter the amount from Line 80c (if completed) or Line 81a, whichever is less ... 81b	225	
81c	Enter carryover from prior year(s) [attach computation] ... 81c	0	
82	Add Lines 81b and 81c ... 82	225	
83	**Credit allowable this year:** Enter the amount from Line 82 or the balance of maximum credit available, whichever is less. ... 83		225
84	Carryover credit to next year: Line 82 minus Line 83 (5 year carryover period) ... 84		

PART XIX – BIODIESEL AND GREEN DIESEL FUELS TAX CREDIT

85	Enter the amount of biodiesel and green diesel fuels tax authorized by the Virginia Department of Taxation or the amount transferred to you in 2008 ... 85		
86	Carryover credit from prior year(s) [attach computation] ... 86		
87a	Add Lines 85 and 86 ... 87a		
87b	Enter the total credit transferred to others in 2008 ... 87b		
87c	Subtract Line 87b from Line 87a ... 87c		
88	Credit allowable this year: Enter the amount from Line 87c or the balance of maximum credit available, whichever is less ... 88		
89	Carryover credit to next year: Line 87c less Line 88 (3 year carryover period) ... 89		

PART XX – LIVABLE HOME TAX CREDIT (formerly Home Accessibility Credit)

90	Enter the amount of the Livable Home Tax Credit authorized by the Department of Housing and Community Development ... 90		
91	Carryover credit from prior year(s) [attach computation] ... 91		
92	Add Line 90 and Line 91 ... 92		
93	**Credit allowable this year:** Enter the amount on Line 92 or the balance of maximum credit available, whichever is less ... 93		
94	Carryover credit to next year: Line 92 less Line 93 (5 year carryover period) ... 94		

PART XXI – RIPARIAN WATERWAY BUFFER CREDIT

95	Enter the amount of Riparian Waterway Buffer tax credit authorized by the Virginia Department of Forestry (attach certi cation) ... 95		
96	Carryover credit from prior year(s) [attach computation] ... 96		
97	Add Line 95 and Line 96 ... 97		
98	**Credit allowable this year:** Enter the amount on Line 97 or the balance of maximum credit available, whichever is less ... 98		
99	Carryover credit to next year: Line 97 less Line 98 (5 year carryover period) ... 99		

See Instructions for required attachments.

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400007010

PART XXII - LAND PRESERVATION TAX CREDIT

		You	Spouse
100	Enter the credit amount originating in 2008 or the amount of credit transferred to you in 2008 . .	100A	B
101	Carryover credit from prior year(s) (attach computation)	101	B
101a	Add Lines 100 and 101	101aA	B
101b	Total credit transferred to others in 2008	101bA	B
102	Subtract Line 101b from Line 101a . .	102A	B

103 **Credit allowable this year:** Enter the amount from Line 102 or the balance of maximum credit available, whichever is less. Each credit holder cannot claim more than $100,000 per credit — Your credit 103A

Be sure to claim the proper credit on the total lines — Spouse's credit 103B

104 Carryover credit to next year: Line 102 less Line 103 . . . . 104A ____ B ____

PART XXIII - POLITICAL CONTRIBUTIONS CREDIT

105 Enter 50% of the amount of eligible political contributions. Credit is limited to $25 for individuals or $50 for married filing jointly 105 25

106 **Credit allowable this year:** Enter the amount on line 105 or the balance of maximum credit available, whichever is less. 106 25

PART XXIV - TOTAL NONREFUNDABLE CREDITS

107 Add lines 2, 6, 13, 18, 23, 28, 33, 38, 40, 48, 53, 58, 61, 66, 71A, 71B, 76, 79, 83, 93, 98, 103A, 103B and 106. If you have claimed more than the maximum allowed nonrefundable credits, see instructions 107 250

PART XXV - VIRGINIA COAL EMPLOYMENT AND PRODUCTION INCENTIVE and COALFIELD EMPLOYMENT ENHANCEMENT TAX CREDITS

108 100% Coalfield Employment Enhancement and/or Virginia Coal Employment and Production Incentive Tax Credits from Line 1 of your 2008 Schedule 306B. . 108

108a 50% Coalfield Employment Enhancement Tax Credit from Line 2 of your 2008 Schedule 306B 108a

109 Full credit: Enter amount from your 2008 Form 306, line 12a. 109

109a Full credit: Enter amount from your 2008 Form 306, line 12b 109a

110 85% Credit: Enter amount from your 2008 Form 306, Line 13a 110

110a 90% Coalfield Credit: Enter amount from your 2008 Form 306, Line 13b 110a

111 Total Coal Related Tax Credits allowable this year: Add lines 109, 109a, 110 and 110a 111

112 2008 Coalfield Employment Enhancement Tax Credit earned to be used when completing your 2011 return: Enter the amount from your 2008 Form 306, line 11 112

PART XXVI - TOTAL REFUNDABLE CREDITS

113 Reserved for future use 113

114 Refundable total Coalfield Employment Enhancement and/or Virginia Coal Employment and Production Incentive Tax Credits from Line 111 114

115 Enter the total of Line 113 and Line 114 115

PART XXVII - TOTAL CURRENT YEAR CREDITS

116 Total credits allowable this year. Enter the total of Line 107 and Line 115 here and on Line 23 of Form 760, Line 18g of Form 760PY or Line 19g of Form 763. . . . . 116 250

Schedule CR Attachment --
Credit for Long Term Care Insurance

	PRIMARY	SPOUSE
Date of first policy premium pymt for tax year	01012008	
Date of last policy premium pymt for tax year	12012008	
Total premiums paid for tax year	1500	
Policy Number	1234567891234567891234	

VA Test Case #	10 Resident Form 760
VA Taxpayer Name	Test A Pan
VA Taxpayer SSN	400007012
NACTP Taxpayer SSN	400001012
NACTP Taxpayer Name	Test A Pan
Taxpayer is deceased	X
Taxpayer Address	987 Backyard Rd Manassas Park, VA 20111
Taxpayer business phone number	8885552222
Dept can discuss with preparer	X or blank
Virginia Return not Filed Last Year	X
Locality Code	685
Dependent Names/SSNs	Jamie Pan-400003015
Filing Status	HOH
Exemptions	self, 1 dependent
FAGI	65390
VAGI	65390
Deductions	
VATI	41669
Itemized deductions	Total 26201 state & local income tax 4340 = VA itemized 21861
Net Tax	2139
Withholding	4000
Refund	1861
Refund	Refund of deceased taxpayer will be claimed by someone other than a surviving spouse. Form 1310 is optional. If used, person receiving refund will be daughter Jamie at same address.
Bank Information	RTN -251082615 Acctg #400001023
Taxpayer PIN	
Taxpayer Prior Yr FAGI	65390

2008 VA760CG [ ]
Individual Income Tax Return

VA0760108999

TEST A PAN

987 BACKYARD RD

MANASSAS PARK VA 20111

Filing Status: 1
Head of Household: X

Exemptions	Dependents	Total	65 and over	Blind	Total
Yourself	1	1			2
Spouse					

Vendor ID:

Name or Filing Change:
Amended:
Address Change:
NOL:
Federal Earned Income Credit
Virginia Return Not Filed Last Year: X
Locality: 685

Your SSN PAN 400007012

Spouse's SSN

1. Fed Adj Gross Income	1.	65390	
2. Additions, see Pg 2, Line 3	2.		
3. Subtotal	3.	65390	
4a. Age Deduction - You	4a.		
4b. Age Deduction - Spouse	4b.		
5. Soc Sec & Tier 1 Railroad	5.		
6. State Inc Tax Overpayment	6.		
7. Other Subtractions, see Pg 2, Line 7	7.		
8. Subtotal Subtractions	8.		
9. Total VAGI	9.	65390	
10a. Federal Sch. A Itemized Deductions	10a.	26201	
10b. State/Local Income Tax	10b.	4340	
10. Standard/Itemized Deductions	10.	21861	
11. Exemptions	11.	1860	
12. Deductions VAGI, see Pg 2, Line 9	12.		
13. Subtotal Lines 10, 11 and 12	13.	23721	
14. VA Taxable Income	14.	41669	
15. Tax Amount	15.	2139	
16. Spouse Tax Adjustment	16.		

16a. Your VAGI	16a.	
16b. Spouse's VAGI	16b.	
17. Net Tax	17.	2139
18a. Your Withholding	18a.	4000
18b. Spouse's Withholding	18b.	
19. Estimated Payments	19.	
20. Extension Payments	20.	
21. Credit for Low Income	21.	
22. Credit tax paid another state	22.	
23. Other Credits	23.	
24. Total Payments /Credits	24.	4000
25. Tax You Owe	25.	
26. Overpayment Amount	26.	1861
27. Amount to Credit to Next Year's Tax	27.	
28. Adjustments/Contributions	28.	

Amount You Owe:
Paid by Credit Card

Refund: 1861

Bank Routing Number C 251082615

Bank Account Number 400001023

__LAR __DLAR __LTD $__________ ____________________ Office Use:

TEST A PAN
400007012

VA0760208999

ADDITIONAL FILING INFORMATION

Farming/ Fishing, Merchant Seaman:

Coalfield Enhancement

Taxpayer Deceased: 1

Fixed Date Conformity:

Dependent on another's return:

Overseas when due:

Pass-Through-Entity Withholding included on this return:

Additions - SCH ADJ/CG - Part 1

1. Interest on obligations of other state 1.
2. Other Additions:
   a. Fixed Date Conformity 2a.
   2b.
   2c.
3. Total Additions: 3.

Subtractions

4. Income from obligations or securities of the U.S. 4.
5. Disability Income reported as wages 5.
   X You: ___________
   X Spouse: ____________
6. Other:
   a. Fixed Date Conformity 6a.
   6b.
   6c.
   6d.
7. Total Subtractions: 7.

Deductions

8. Deduction Code and Amount
   8a.
   8b.
   8c.
9. Total Deductions: 9.

Spouse's Name - Filing Status 3 Only

AGE DEDUCTION DETAILS

You

Spouse

Contact Information

Your Phone 8885552222

Spouse

Dept of Taxation can discuss my return with my preparer. X

Preparer Phone Number 9413543453

Preparer Info 001234567 ● 7

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Your Signature ____________________________________ Date ____________

Spouse's Signature ________________________________ Date ____________

Preparer Signature _______________________________________ Date __________

File by May 1, 2009

VA Test Case #	11 Part-Year Resident Form 760PY
VA Taxpayer Name	Test David Keller Jr
VA Taxpayer SSN	400007015
VA Spouse Name	Sandra Keller
Spouse SSN	400007102
NACTP Taxpayer SSN	400001015
NACTP Taxpayer Name	Test David Keller
NACTP Spouse SSN	400002015
NACTP Spouse Name	Sandra Keller
Taxpayer Address	1012 Dodge Ball Dr Glen Allen, VA 23602
Taxpayer business phone number	8885553333
Dept can discuss with preparer	X or blank
Locality Code	087
Dependent Names/SSNs	Becky Keller-400553015 Jonathan Keller-400004015 James Keller-400005015
Filing Status	4
Dates of Residency	Move in 07062008-tp 07062008-sp
Exemptions	taxpayer plus 3 exemptions=1823 spouse-1 exemptions= 930
FAGI	taxpayer-98,000 spouse-23,652
Additions to Income	500.00 (spouse)
VAGI	taxpayer-48,101.00 spouse-24,152.00
Itemized/Standard Deductions	Federal itm deductions paid as VA resident=1865 State and local tax-1865 VA itm ded=0
Deductions from Income	Spouse-code 103-103.00 taxpayer-code 104-2500.00
Payments/Credits	estimated pymts=2400 ext pymts=1000
Wages, Salaries, Tips, etc.	48101-Test David Keller(nonVA wages=49899) 25450-Sandra Keller income=25450 all VA (Other Income) 500-Sandra Keller (VA addition) 1798-Sandra Keller (1/2) SE tax
VATI	taxpayer-43469 spouse-23119
Net Tax	1072 + 2242 =3314
Payments/Credits	Estimated 2400, Extension 1000
Overpayment Amount	86
Refund	86
Taxpayer PIN	67891
Spouse PIN	12345
Tax Practioner PIN	six digit EFIN followed by 5 digit PIN

STAPLE HERE

2008 760PY Virginia Part-Year Resident Income Tax Return

Due May 1, 2009

VA760P108888

Check Applicable Boxes:

- ☐ Amended Return - Check if Result of NOL ☐
- ☐ Fixed Date Conformity Modifications
- ☐ Qualifying Farmer, Fisherman or Merchant Seaman
- ☐ Overseas on Due Date
- ☐ Coalfield Employment Enhancement Tax Credit Earned in 2008
- ☐ Pass Through Withholding (Attach Sch. VK-1)

Attach a copy of federal return and other required attachments

Field	Value
Your First Name	TEST
MI	D
Last Name	KELLER
Suffix	Jr
●B Your Social Security Number	400007015
Spouse's First Name (if filing status 2 or 4)	SANDRA
MI	
Last Name	KELLER
Suffix	
●A Spouse's Social Security Number	400007102
Present Home Address (Number and Street, or Rural Route)	1012 DODGE BALL DR
City, Town or Post Office, and State	GLEN ALLEN
State	VA
ZIP Code	23602
Earned Income Credit Claimed on Federal Return	● ☐ $ .00
Name of Virginia City or County Where You Were a Resident on Jan. 1, 2009 **IMPORTANT**	HENRICO ☐ City or X County
Locality Code from Instructions	● 087

Dates of Residence in Virginia in 2008:

YOU - From 07/07 /2008 (month/day/year) To 12/31 /2008 (month/day/year)

SPOUSE - From 07/06 /2008 (month/day/year) To 12/31 /2008 (month/day/year)

FILING STATUS (CHECK ONLY ONE)

1. ☐ **Single** (Claiming federal Head of Household? YES ☐)
2. ☐ **Married, Filing Joint Return** (Even if only one had income)
3. ☐ **Married, Filing Separate Returns** (Enter spouse's SSN above)
   Spouse's full name ____________
4. ☐ **Married, Filing Separately** Column B: Yourself **on this Combined Return** Column A: Spouse

If both husband and wife had income, using Filing Status 4 may result in less tax than Filing Status 2 (see instructions).

EXEMPTIONS (Enter Number)

Status	You	+ Dependents	=	X $930 = Total Section 1	65 or over	+ Blind	=	X $800 = Total Section 2	
1	1								
2	2								
3	1								
4	1	3	4	3720					B
4	1		1	930					A

Add the Total of Section 1 plus the Total of Section 2. Use the sum when completing Line 12

Line	Description	A Spouse (Use only when Filing Status 4 is checked.)	B Yourself (For use by all other filers.)
5	Dependent on Another's Return (See the instructions for Line 11.) ☐ 5●		
6	**ADJUSTED GROSS INCOME** (from Line 32, Col. A1 and/or B1, Part I, on Page 2)	23,652 00	98,000 00
7	Additions from Line 36, Part II, on Page 2	500 00	00
8	Subtotal (add Lines 6 and 7)	24,152 00	98,000 00
9	Subtractions from Line 45, Part III, on Page 2	00	49,899 00
10	VIRGINIA ADJUSTED GROSS INCOME (subtract Line 9 from Line 8)	24,152 00	48,101 00
11	(a) Standard Deduction from Line 46(e), Part IV, on Page 2	00	00
	OR (b) Itemized Deductions from Line 47(c), Part V, on Page 2	00	00
12	Prorated **Exemption Amount** (See instruction to prorate using the Ratio Schedule)	930 00	1,815 00
13	Deductions (Sch. NPY, Part II, Line 2).	103 00	2,809 00
14	Subtotal (add Lines 11(a) or 11(b), 12 and 13)	1,033 00	4,624 00
15	Virginia Taxable Income (subtract Line 14 from Line 10)	23,119 00	43,477 00
16	Income Tax: From Tax Table or Tax Rate Schedule	1,071 00	2,243 00

Line	Description	Amount
17	TOTAL TAX (add column A and column B, Line 16)	3,314 00
18	(a) Your Virginia Income Tax Withheld (Attach Forms W-2, W-2G, 1099 and VK-1)	00
	(b) Spouse's Virginia Income Tax Withheld (Attach Forms W-2, W-2G, 1099 and VK-1)	00
	(c) Combined 2008 Estimated Tax Payments (Include credit from 2007)	2,400 00
	(d) Extension Payment - Form 760IP	1,000 00
	(e) Tax Credit for Low Income Individuals or VA Earned Income Credit from Schedule NPY	00
	(f) Credit for Tax Paid to Another State from Schedule NPY	00
	(g) Credits from attached Schedule CR. If claiming Political Contribution Credit only, also check box. (See instructions) ☐	00
19	TOTAL PAYMENTS AND CREDITS [add Lines 18(a) through (g)]	3,400 00
20	If Line 17 is larger than Line 19, enter the difference. This is the **INCOME TAX YOU OWE.** Skip to Line 22.	00
21	If Line 19 is larger than Line 17, enter the difference. This is the **OVERPAYMENT AMOUNT**	86 00
22	Addition to tax, penalty and interest from Schedule NPY, Part V, Line 4	00
23	Amount of overpayment on Line 21 to be **CREDITED TO 2009 ESTIMATED INCOME TAX**.	00
24	Contributions and Consumer's Use Tax from Schedule NPY, part VI, Line 7	00
25	Add Line 22, Line 23 (Columns A and B) and Line 24	00
26	If you owe tax on Line 20, add Lines 20 and 25 - **OR** - If Line 21 is an overpayment and Line 25 is larger than Line 21, enter the difference. This is the **AMOUNT YOU OWE**. Attach payment. Check here if credit card payment has been made ☐	00
27	If Line 21 is larger than Line 25, subtract Line 25 from Line 21. This is the amount to be **REFUNDED TO YOU**	86 00

Staple Forms W-2, W-2G, 1099-R and VK-1 here.

Staple check or money order here.

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2601039 Rev. 08/08

VA760P208888

Name KELLER Jr | SSN 400007015

PART I - SCHEDULE OF INCOME AND ADJUSTMENTS (See instructions) **—ALL FILERS** MUST **COMPLETE THIS SCHEDULE—**

28 Income:	Column A1 Income on Federal Return	Column A2 Income While Virginia Resident	Column A3 Income While NOT Virginia Resident	Column B1 Income on Federal Return	Column B2 Income While Virginia Resident	Column B3 Income While NOT Virginia Resident
	ENTER SPOUSE'S INCOME WHEN FILING STATUS 4 IS USED			FOR USE BY ALL OTHER FILERS		
(a) Wages, salaries, tips and other compensation.......28(a)	00	00	00	98,000 00	48,101 00	49,899 00
(b) Interest and dividends ....(b)	00	00	00	00	00	00
(c) Pension and other income (attach explanation).........(c)	25,450 00	25,450 00	00	00	00	00
29 Gross income [add Lines 28 (a), (b) and (c)]..........29	25,450 00	25,450 00	00	98,000 00	48,101 00	49,899 00
30 Adjustments to income: moving expenses 30	00	00	00	00	00	00
31 Other income adjustments (attach explanation)..........31	1,798 00	1,798 00	00	00	00	00
32 Adjusted gross income (Line 29 less Lines 30 and 31)*....32	23,652 00	23,652 00	00	98,000 00	48,101 00	49,899 00
(a) Net fixed date conformity modifications..........(a)	00	00	00	00	00	00
(b) Fixed date conformity FAGI [add Lines 32 and 32(a)]..(b)	23,652 00	23,652 00	00	98,000 00	48,101 00	49,899 00

*Enter the amount from Line 32, Col. A1 on Page 1, Line 6 Col. A. Enter the amount from Line 32, Col. B1 on Page 1, Line 6, Col. B.

PART II - ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME	A Spouse -USE ONLY when Filing Status 4 is checked	B Yourself For use by all other filers
33 Special fixed date conformity addition 33	00	00
34 Interest earned while a Virginia resident on obligations of other states exempt from federal tax..........34	00	00
35 Other additions to federal adjusted gross income as provided in instructions - Attach explanation 35	500 00	00
36 TOTAL ADDITIONS (add Lines 33 through 35) Enter here and on Line 7 on Page 1 36	500 00	00
PART III - SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME		
37 Special fixed date conformity subtraction 37	00	00
38 Age deduction from Sch. NPY, Part I, Line 4 38	00	00
39 State income tax refund or overpayment credit reported as income on your federal return and received while a Virginia resident. (Claim in the same column you reported the income on Line 6.)..........39	00	00
40 Income attributable to your period of residence outside Virginia from Part I, Columns A3 and B3, Line 32(b) 40	00	49,899 00
41 Income (interest, dividends or gains) received while a Virginia resident on obligations or securities of the U.S. exempt from state income tax, but not from federal tax 41	00	00
42 Social Security and equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on your federal return and attributable to your period of residence in Virginia..........42	00	00
43 Disability income received while a Virginia resident and reported as wages (or payment in lieu of wages) on account of permanent and total disability ☐ Spouse ☐ You..........43 You cannot claim an Age Deduction on Line 38 and the disability subtraction. See instructions.	00	00
44 Other subtractions - refer to the instruction book for Other Subtraction Codes (a) Enter 2 digit code in box ....44(a)	00	00
(b) Enter 2 digit code in box ....(b)	00	00
(c) Enter 2 digit code in box ....(c)	00	00
45 TOTAL SUBTRACTIONS - (add Lines 37 through 44c). Enter here and on Line 9 on Page 1 45	00	49,899 00

PART IV - STANDARD DEDUCTION (The standard deduction must be claimed unless itemized deductions were claimed on your federal return - see instructions.)	
46 (a) Fixed date conformity Federal ADJUSTED GROSS INCOME (total of Line 32(b), Columns A1 + B1 from Part I above)..........46(a)	00
(b) Fixed date conformity income attributable to Virginia residence (total of Line 32(b), Columns A2 + B2 from Part I above) ....(b)	00
(c) Percentage of full standard deduction allowable [amount shown on Line 46(b) divided by amount shown on Line 46(a)]. Enter to only one decimal place (Ex.: 12.2%) ....(c)	%
(d) Filing Status 1: Enter $3,000; Filing Status 2 or 4: Enter $6,000; Filing Status 3: Enter $3,000 ....(d)	00
(e) Multiply Line 46(c) by Line 46(d). Enter here and on Line 11(a) on front. If using Filing Status 4, you may allocate this amount between husband and wife, as mutually agreed..........(e)	00
PART V - ITEMIZED DEDUCTIONS (If you itemized deductions on your federal return, YOU MUST claim itemized deductions on your Virginia return.)	
47 (a) Itemized deductions from Schedule A Worksheet paid while a Virginia resident..........47(a)	1,865 00
(b) State and local income taxes claimed on Schedule A and included on Line 47(a)..........(b)	1,865 00
(c) Allowable Virginia itemized deductions: Subtract Line 47(b) from Line 47(a). Enter here and on Line 11(b) on Page 1. If using Filing Status 4, you may allocate this amount between husband and wife, as mutually agreed ....(c)	00

I (We) authorize the Department of Taxation to discuss this return with my (our) preparer. ☐

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return. We agree that filing separately on this combined return makes us jointly and severally liable for the amount of tax shown to be due on this return and any refunds will be made payable to us jointly.

Please Sign Here	Your Signature x	Date	☐ Check if Deceased	Your Business Phone Number (888) 555-3333	Home Phone Number
	Spouse's Signature (if filing status 2 or 4 both must sign) x	Date	☐ Check if Deceased	Spouse's Business Phone Number	
Preparer's Use Only	Preparer's Signature x	Date		Preparer's Phone Number (941) 354-3453	Preparer's FEIN/PTIN/SSN
	Firm's Name (or Yours if Self-Employed)				Code

Attach A Complete Copy Of Your Federal Tax Return And All Other Required Virginia Attachments

Schedule NPY 2008

Schedule of Adjustments For Nonresident or Part-Year Resident

VA0NPY108000

Attach this Schedule to your Form 760PY or Form 763

Your Name As Shown On Virginia Return TEST D KELLER JR	B Your Social Security Number 400007015
Spouse's Name As Shown On Virginia Return SANDRA KELLER	A Spouse's Social Security Number 400007102

Part I - Form 760PY ONLY - Age Deduction - Read instructions before completing

Enter the Adjusted Federal Adjusted Gross Income from Age Deduction Worksheet, Line 8, if applicable.......... | 00

For Filing Status 3, enter spouse's birth date................... Month-Day-Year - -

	A Spouse	B You
	Month-Day-Year	Month-Day-Year
1. Enter birth date (**For Filing Status 2 and 4:** Both birth dates are required even if only one qualifies for an age deduction)..1.	- -	-
2. Enter Age Deduction (**See instructions**)... 2.	00	00
3. Enter the amount from the Ratio Schedule for the date you moved into or out of Virginia........3.	.	.
4. **Qualifying Age Deduction** - Multiply Line 2 by Line 3 and enter here................................... 4.	00	00

Filing Status 1 or 3 - Transfer amount from Line 4, Col. B to Form 760PY, Line 38, Col. B
Filing Status 2 - Transfer the total of Line 4, Col. A & B to Form 760PY, Line 38, Col. B
Filing Status 4 - Transfer the amounts from Line 4 to Form 760PY, Line 38, Col. A & B

You may NOT claim both this deduction and the disability income subtraction on Form 760PY, Part III, Line 43. Claim the one that benefits you the most.

Part II - Deductions from Virginia Adjusted Gross Income

	Code	A SPOUSE This column for 760PY Filing Status 4 filers only	B YOU
1. Refer to the Form 760PY or 763 instruction book for Deduction Codes .... 1a.	104	00	2809 00
1b.	103	103 00	00
1c.		00	00
2. Total Deductions - Add Lines 1a - 1c. For Form 760PY filing status 4 filers, enter the total for Column A and Column B in the applicable column on Form 760PY Line 13. All other filers, enter the total from Column B on Line 13, Column B, of Form 760PY or Line 13 of Form 763 .... 2.		103	2809 00

Part III - Tax Credit For Low Income Individuals or Virginia Earned Income Credit

- List below the name, Social Security Number (SSN) and Guideline Income for you, your spouse and each dependent.
- If more room is needed, attach a schedule with the name, SSN and Guideline Income for each additional dependent.
- Complete all of Part III. Failure to complete this Part may result in this credit being reduced or disallowed.

Family VAGI	Name	Social Security Number (SSN)	Guideline Income
1. Yourself			00
2. Spouse			00
a. Dependent			00
b. Dependent			00
3. Total Family Guideline Income (Be sure to include information from attached schedule, if applicable) 3.			00

4. Enter the total number of exemptions listed above and on any attached schedule. Based on this total, the total family Guideline Income from Line 3 and the poverty guidelines in the instructions, determine your eligibility. If you do not qualify for the Tax Credit for Low Income Individuals but claimed an Earned Income Credit on your federal return, enter 0 and proceed to Line 7 ....4.
5. If eligible, enter the number of personal exemptions from Form 760PY or Form 763...5.
6. Multiply Line 5 by $300 and enter the result. Proceed to Line 7. If you do not qualify for the tax credit but claimed an Earned Income Credit on your federal return, enter $0 and proceed to Line 7. ....6.
7. Enter the amount of Earned Income Credit claimed on your federal return. If you did not claim an Earned Income credit on your federal return, enter $0. If you are married filing separately, be sure to see the instructions. ....7.
8. Multiply Line 7 by 20% (.20) ....8.
9. Enter the greater of Line 6 or Line 8..9.
10. Compare the amount of tax on Form 760PY, Line 17, or on Form 763, Line 18, to the amount on Line 9 above. Enter the lower amount here. This is your tax credit. Enter on Form 760PY, Line 18(e), or Form 763, Line 19(e) .....10.

VA0NPY208000

Your Name As Shown On Virginia Return	B Your Social Security Number
TEST D KELLER JR	
Spouse's Name As Shown On Virginia Return	A Spouse's Social Security Number
SANDRA KELLER	

Part IV - Credit For Tax Paid To Another State

- **Attach copy of that state's return.**

		A SPOUSE This column for 760 PY Filing Status 4 filers only	B YOU
1. Enter qualifying taxable income base for other state's taxes. (See Instructions)	1.	00	00
2. Virginia Taxable Income - Enter amount from Form 760PY, Line 15 or Form 763, Line 17	2.	00	00
3. Enter qualifying tax paid to other state. (See instructions.) Other state: _______________	3.	00	00
4. Virginia Income Tax - Enter the amount from Form 760PY, Line 16 or from Form 763, Line 18	4.	00	00
5. Income Percentage - If filing Form 760PY, divide Line 1 by Line 2. If filing Form 763, divide Line 2 by Line 1. Compute to 1 decimal place not to exceed 100% (For ex, 1.6%).	5.	. %	. %
6. Form 760PY filers, multiply Line 4 by Line 5. Form 763 filers, multiply Line 3 by Line 5	6.	00	00
7. **Credit** - Form 760PY filers, enter the lesser of Lines 3 or 6. Form 763 filers, enter the lesser of Lines 4 or 6.	7.	00	00
8. **Total** - Add Line 7, Col. A and Col. B. Also enter on Form 760PY, Line 18(f), or Form 763, Line 19(f). **Note:** The sum of Line 10, Part III and Line 8, Part IV, cannot exceed your tax liability. Adjust Line 8, Part IV, if necessary to ensure sum does not exceed tax liability.	8.		00

Part V - Addition to Tax, Penalty and Interest

- **See Instructions**

1. Addition to Tax - Enter the amount from Form 760C or 760F, whichever is applicable	1.	00
2. Penalty - See instructions. If owed, check one and enter amount: ☐ Late Filing Penalty **or** ☐ Extension Penalty	2.	00
3. Interest - Compute on amount from Form 760PY, Line 20, or Form 763, Line 21. See Instructions	3.	00
4. **Total** - Add Lines 1, 2 and 3. Enter here and on Form 760PY, Line 22, or Form 763, Line 23	4.	00

Part VI - Contributions and Consumer's Use Tax (See instructions)

		Code	Amount
1. **Voluntary Contributions From Overpaid Taxes** Enter the code for the organization and the contribution amount(s) in boxes 1a and1b. If you are donating to more than 2 qualifying organizations, enter the code "00" in the first box and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization. See Instructions for contribution codes.	1a.		00
	1b.		00
2. **Total Voluntary Contributions - Add Lines 1a and 1b** This subtotal may not exceed the amount on Form 760PY, Line 21 minus the total of Lines 22 and 23; or Form 763, Line 22 minus the total of Lines 23 and 24	2.		00
3. **Other Voluntary Contributions** Enter the code of the organization and the contribution amount(s) in boxes 3a and 3b. If you are donating to more than 2 qualifying organizations, enter the code "00" in the first box and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization. See Instructions for contribution codes.	3a.		00
	3b.		00
4. **Public School Foundations** Enter the code of the foundation and the contribution amount in boxes 4a and 4b. If you are donating to more than 2 school foundations, enter "999999" in the first box and the total amount of donations. Attach a separate page indicating the amount you wish to contribute to each foundation. See Instructions for foundations codes.	4a.		00
	4b.		00
5. **Total Contributions** - Add Line 2, Lines 3a and 3b and Lines 4a and 4b	5.		00
6. **Consumer's Use Tax**	6.		00
7. **Total Contributions and Consumer's Use Tax** - Add Lines 5 and 6. Enter this amount on Form 760PY, Line 24 or Form 763, Line 25	7.		00

Be sure to attach Schedule NPY to your return.

VA Test Case #	12 Resident Form 760
VA Taxpayer Name	Test J Lamb
VA Taxpayer SSN	400007004
VA Spouse SSN	400002004
NACTP Taxpayer SSN	400001004
NACTP Taxpayer Name	John J Lamb
NACTP Spouse SSN	400002004
NACTP Spouse Name	Mary P Lamb
Taxpayer Address	839 White Fleece Road Staunton, VA 24402
Taxpayer business phone number	2017779311
Dept can discuss with preparer	X or blank
Virginia Return Filed Last Year	X
Locality Code	790
Dependent Names/SSNs	Sarah Lee-900783004 Annie Poop-400004004 Roger Rabitt 400004005 Little One 400004006
Filing Status	3 Married filing separate with 4 dependents
FAGI	22400
VAGI	22400
Exemptions	Taxpayer plus 4 dependents
Deductions	
VATI	14750
Net Tax	607
Payments/Credits	VA w/holding (W2)=768.00 VA w/holding (1099-R)=35.00
Overpayment Amount	196
Credit to Nxt Year	
Refund	196
Bank information	Checking 251082615 Account # 122122122
Taxpayer PIN	
Taxpayer Prior Yr FAGI	19,450

2008 VA760CG [ ]

Individual Income Tax Return

TEST J LAMB

839 WHITE FLEECE
STAUNTON VA 24402

Filing Status: 3

Head of Household:

Name or Filing Change:

Address Change:

Virginia Return Not Filed Last Year:

Amended:

NOL:

Federal Earned Income Credit

Locality: 790

Exemptions	Dependents	Total	65 and over	Blind	Total
Yourself	1	4	5		
Spouse					

Your SSN LAMB 400007004

Spouse's SSN 400002004

Vendor ID:

1. Fed Adj Gross Income	1.	22400
2. Additions, see Pg 2, Line 3	2.	
3. Subtotal	3.	22400
4a. Age Deduction - You	4a.	
4b. Age Deduction - Spouse	4b.	
5. Soc Sec & Tier 1 Railroad	5.	
6. State Inc Tax Overpayment	6.	
7. Other Subtractions, see Pg 2, Line 7	7.	
8. Subtotal Subtractions	8.	
9. Total VAGI	9.	22400
10a. Federal Sch. A Itemized Deductions	10a.	
10b. State/Local Income Tax	10b.	
10. Standard/Itemized Deductions	10.	3000
11. Exemptions	11.	4650
12. Deductions VAGI, see Pg 2, Line 9	12.	
13. Subtotal Lines 10, 11 and 12	13.	7650
14. VA Taxable Income	14.	14750
15. Tax Amount	15.	607
16. Spouse Tax Adjustment	16.	

16a. Your VAGI	16a.	
16b. Spouse's VAGI	16b.	
17. Net Tax	17.	607
18a. Your Withholding	18a.	803
18b. Spouse's Withholding	18b.	
19. Estimated Payments	19.	
20. Extension Payments	20.	
21. Credit for Low Income	21.	
22. Credit tax paid another state	22.	
23. Other Credits	23.	
24. Total Payments /Credits	24.	803
25. Tax You Owe	25.	
26. Overpayment Amount	26.	196
27. Amount to Credit to Next Year's Tax	27.	
28. Adjustments/Contributions	28.	

Amount You Owe:
Paid by Credit

Refund: 196

Bank Routing Number C 251082615

Bank Account Number 122122122

__LAR __DLAR __LTD $_____ ___________________ Of ce Use:

Test J Lamb
400007004

ADDITIONAL FILING INFORMATION

Farming/ Fishing, Merchant Seaman:

Coal eld Enhancement

Taxpayer Deceased:

Fixed Date Conformity:

Dependent on another's return:

Overseas when due:

Pass-Through-Entity Withholding included on this return:

Additions - SCH ADJ/CG - Part 1

1. Interest on obligations of other state 1.
2. Other Additions:
   a. Fixed Date Conformity 2a.
   2b.
   2c.
3. Total Additions: 3.

Subtractions

4. Income from obligations or securities of the U.S. 4.
5. Disability Income reported as wages 5.
   You: ___________
   Spouse: ____________
6. Other:
   a. Fixed Date Conformity 6a.
   6b.
   6c.
   6d.
7. Total Subtractions: 7.

Deductions

8. Deduction Code and Amount

   8a. .

   8b. .

   8c. .

9. Total Deductions: 9. .

Spouse's Name - Filing Status 3 Only
MARY P LAMB

AGE DEDUCTION DETAILS

You

Spouse

Contact Information

Your Phone 8041232222

Spouse

Dept of Taxation can discuss my return with my preparer. X

Preparer Phone Number 8043670000

Preparer Info ●

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Your Signature ____ Date ____________

Spouse's Signature ____________________________________ Date ____________

Preparer Signature ____